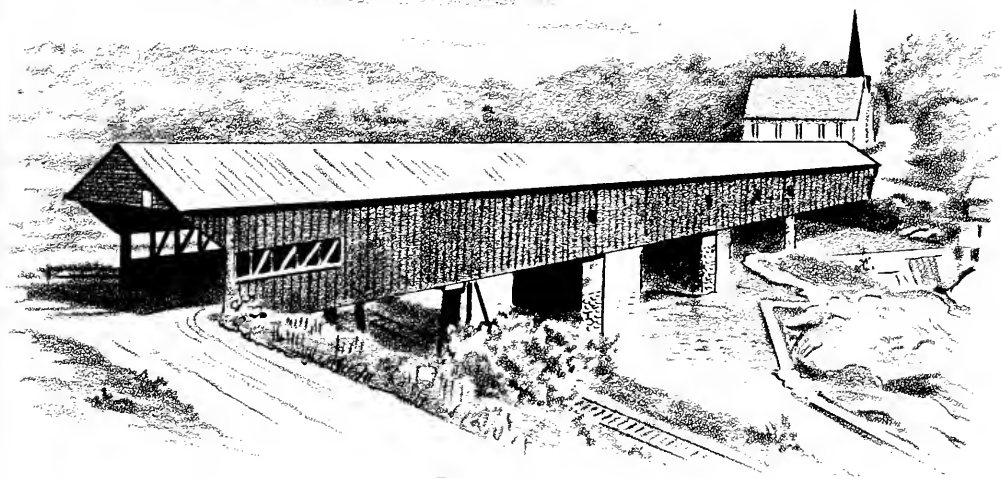


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# ANNUAL REPORT

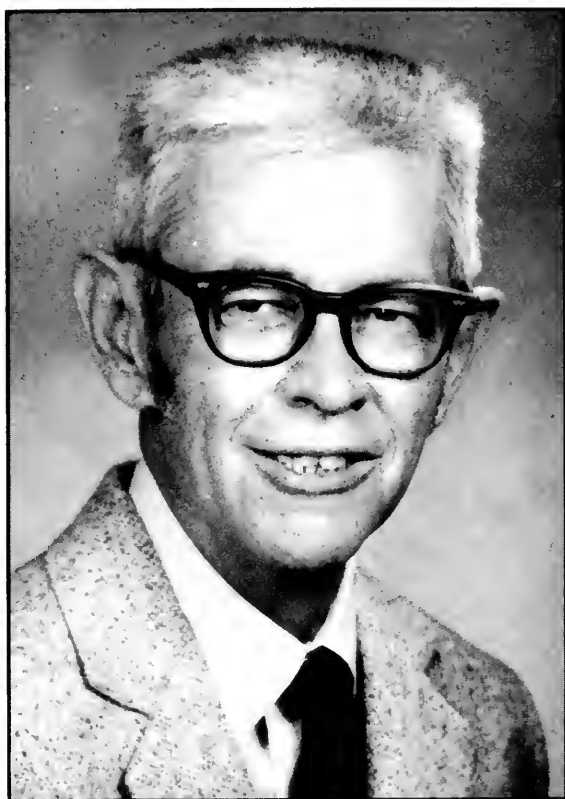


Bath Bridge

## Town of **BATH**

**New Hampshire**

**Year ending December 31, 1987**



*In Memoriam*

## NELSON H. CHAMBERLIN

A person whose devotion to family and civic affairs was outstanding. He was representative to the New Hampshire General Court for many years. A Selectman for eight years and member of the Bath Planning Board since its inception in 1972. He had the ability to evaluate a complex situation and arrive at an equitable solution. In his own way, he had compassion for his fellow man. The Town of Bath will sorely miss his wit and knowledge.

**Town of Bath, New Hampshire**  
**ANNUAL REPORT**  
**of the Town Officers**

**Year Ending December 31, 1987**

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*Printed at the Harrison Publishing House, Sugar Hill, New Hampshire*

## **TOWN OFFICERS**

### **Board of Selectmen**

DIANNE RAPPA, Appointed	(Term expires 1988)
ROBERT S. CALLENDER	(Term expires 1989)
GEORGE N. KARNER	(Term expires 1990)

### **Administrative Assistant**

MARJORIE E. COWLES

### **Town Clerk and Tax Collector**

BEVERLY WOODS  
ABBY BRINKER - Deputy

### **Treasurer**

ALDEN MINOT

### **Auditor**

FLOYD CHASE, Jr.

### **Moderator**

THOMAS A. RAPPA, Jr.

### **Fire Chief**

C. STANLEY BRINKER

### **Chief of Police**

ARTHUR JOY, Jr.

### **Fire Warden**

C. STANLEY BRINKER

### **Highway Agent**

JOHN D. LEES

### **Representatives to the General Court**

PAUL LaMOTT

EZRA MANN

### **Trustees of the Trust Funds**

BENJAMIN HARRINGTON (1988)  
ROGER FOURNIER (1989)  
PAUL LAFOND (1990)

### **Supervisors of the Checklist**

VELMA IDE (1988)  
JEAN CHAMBERLIN (1992)  
MARJORIE BURT (1994)

### **Library Trustees**

SUSAN ROWLEY, Chairman (1988)  
BEVERLY SHAW (1988)  
LOUISE ROY (1989)  
NANCY ZICKLER (1990)  
ELIZABETH CURRIER (1990)

### **Librarian**

EDNA STEIN

### **Health and Welfare**

WILLIAM ENGLERT

### **Building Inspector**

STANLEY GEORGE

### **Planning Board**

VELMA IDE, Chairman  
RANDALL BURT  
TOM WOODS  
DIANNE RAPPA  
PHILIP WASSELL  
TOBY SPERRY  
MERRILL SAWYER

### **Budget Committee**

ROBERT CALLENDER  
WILLIAM HJELMS  
HARRY LACKIE  
PAUL LAFOND  
A. PAUL STIMSON  
TIMOTHY DAILY  
GERALD ZICKLER

### **Conservation Commission**

RICHARD DICKENSON  
HARRY BURGESS  
HARRY WOODS

### **Civil Defense**

CINDY WOODS

## RESULTS OF THE 1987 BATH WARRANT

The Annual Meeting of the Voters of the Town of Bath was held March 10, 1987 (Tuesday) at the Bath Town Hall. The Moderator, Tom Rappa, called the meeting to order at 7:00 P.M. He introduced himself and explained he had recently been to Moderator's workshop and would carry on the way his predecessor had done. He asked for a motion to follow the Common Rules of Procedure as in the past. This was so voted and he requested that voters identify themselves when making motions. The Moderator proceeded to read the Warrant in it's entirety and it's certification of Posting. Each Article was read and acted upon individually.

### ARTICLE 1:

To choose a Town Clerk-Tax Collector, A Treasurer, an Auditor for one year, one Selectman for three years, two Library trustees for three years, one Trustee of Trust Funds for three years and other necessary officers for the ensuing year.

#### TOWN CLERK-TAX COLLECTOR FOR 1 YEAR

Raymond Burton nominated Beverly Woods, seconded by Ernest Roy. Moderator instructed to cast 1 ballot for Beverly Woods. Moderator administered the Oath of Office.

#### TREASURER FOR 1 YEAR

Abby Brinker nominated Alden Minot, seconded by John Lees. With no further nominations, Moderator was instructed to cast 1 vote for Alden Minot. Moderator administered the Oath of Office.

#### AUDITOR FOR 1 YEAR

Paul Lafond nominated Floyd Chase Jr.; seconded by Harry Lackie. Motion made that nominations close and Moderator cast 1 vote for Floyd Chase Jr.. Moderator instructed Selectmen to notify Auditor that he needs to take the Oath of Office.

#### SELECTMAN FOR 3 YEARS

William Minot nominated George Karner, seconded by Steve Locke. Patricia Glowa made a motion for nominations to close, seconded by Roger Fournier and instructed clerk to cast one ballot for George Karner. The Moderator administered the Oath of Office.

(1) LIBRARY TRUSTEE FOR 3 YEARS

Susan Rowley nominated Elizabeth Currier, seconded by Tom Lenkowski. Ernest Roy made the motion that nominations close, seconded by Tom Lenkowski and Clerk instructed to cast 1 vote for Elizabeth Currier. Moderator instructed Selectmen that Elizabeth Currier needed to take the Oath of Office.

Susan Rowley thanked Christine Wilkins for her years of service with the Library Trustees.

(1) LIBRARY TRUSTEE FOR 3 YEARS

Louise Roy nominated Nancy Zickler, seconded by Beverly Shaw. Motion made and seconded that nominations close and that Clerk cast one ballot for Nancy Zickler. Moderator administered the Oath of Office.

(1) TRUSTEE OF THE TRUST FUND FOR 3 YEARS

Roger Fournier nominated Paul LaFond seconded by Harry Lackie. Motion made and seconded that nominations close and Clerk cast one ballot for Paul Lafond. Moderator administered the Oath of Office.

ARTICLE 2:

To hear the reports of officers and agents heretofore chosen and to pass any vote relating thereto.

William Minot made motion, seconded by George Karner, to accept reports, unaudited, as printed in Town Report. The motion carried and the ayes prevailed.

ARTICLE 3:

To see how much money the Town will vote to raise and appropriate for Town Officer's salaries and expenses, for repairs, maintenance and construction of highways and bridges, for the support of the poor, for old age assistance, Town Library, for protection of the public and all other necessary town charges and expenses for the ensuing year.

Lee LePouttree made a motion to postpone Article 3 and come back to it as had been done in past years. It was seconded by Steve Locke. Nelson Chamberlin explained we were voting on the Budget pages 14-15. It was then moved and seconded to amend the first motion and the ayes prevailed. Andy Magrauth made a motion to accept the budget of \$247,756.55 as printed in the budget. Stanley Brinker seconded the motion. Ayes prevailed.

Pat Glowa raised the question on the payment figures on the Long Term Bond. Robert Callender explained the method of compounding the interest, the Selectmen had chosen. Randall Burt told her to refer to page 7 for the minutes of last year's Article. Andy Magrauth explained the various loan options that the Bridge Committee had recommended originally. Mr. Magrauth said when the Bridge Committee spoke with the N.H. Bond Bank, it was felt Level Premium was the best way to go and that was the recommendation that was presented to the Town last year.

George Karner said that the Selectmen had made their decision to use the Level payment of principal based on what they considered was their best judgment. Ernest Roy stated that the Town had voted on the Article last year with the understanding that the Selectmen would be acting on the recommendations of/by the Bridge Committee.

Richard Schulenburg asked were we going to be able to get funds for any of the possibilities which the Bridge Committee had suggested last year, especially the B & M Railroad. Andy Magrauth said that the Committee had made attempts to contact the National Historic Society of Covered Bridges, Department of Transportation and would be interested in any other fund raising efforts by the Town. George Karner stated that legal process was in progress to settle the claim with the B & M Railroad. Richard Schulenburg asked whether that money would go towards Bridge payments. Nelson explained that because of the no prepayment on the Bond, the money would have to go in the general fund to lower taxes.

#### ARTICLE 4:

To see if the Town will vote to authorize the Selectmen to see real estate acquired by the Town through Tax Collector's Deeds, by public auction or by advertised sealed bid or by such other methods the Selectmen may deem just and proper.

Ernest Roy made a motion to accept the Article as printed, seconded by Richard Schulenburg. Ayes prevailed and the motion carried. Steve Locke questioned the wording "Selectmen may deem proper." Nelson Chamberlin explained that this gave the Selectmen the option to sell parcels of land when the taxes had not been paid 2 years 1 day; according to N.H. law. James Hann made the motion to move to the Article, seconded by Ernest Roy. Motion carried and the ayes prevailed.

#### ARTICLE 5:

To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.



Andy Magrauth made the motion to accept the Article as printed, seconded by Alden Minot. Pat Glowa asked whether we would ever be going to semi-annual billing. Selectmen said it would be discussed at the next year's Town Meeting.

Cameron Buster made a motion to move the question, seconded and the motion was carried and the ayes prevailed.

#### ARTICLE 6:

To see if the Town will vote to raise and appropriate the sum of \$3,500 for the Capital Reserve Fund for acquisition of Road Maintenance Equipment and authorize the withdrawal of this sum for this purpose from the Federal Revenue Sharing Fund.

William Minot made the motion to accept the article as printed, seconded by Tom Lenkowski. Alden Minot explained that this was the amount of money left in the Revenue Sharing Funds. Andy Magrauth asked why we didn't take the remaining \$75.99 out also. Robert Callender explained that we should keep the account open in case any other Federal money became available. Ernest Roy made a motion to amend the amount to \$375.99, seconded by Andy Magrauth.

Andy Magrauth withdrew his second and Ernest Roy withdrew his motion. Motion was made and seconded to accept the original motion. Motion carried and ayes prevailed.

#### ARTICLE 7:

To see if the Town will vote to raise and appropriate the sum of \$20,000 for the improvement of highways in town.

Ernest Roy made the motion to accept the article as written seconded by Dave Murphy.

Robert Callender commented that we should analyze the roads to see where the money should be best spent. William Minot stated that there was a free State engineering service who would come up and make suggestions for a 3-5 year program to get the roads back in good condition. Ernie Roy commented that sealing the roads should be considered. The motion carried and the ayes prevailed.

#### ARTICLE 8:

To see if the Town will establish a Capital Reserve Fund for the future renovation or replacement of the Bath Fire Station and to see if the Town will raise and appropriate the sum of Ten Thousand (\$10,000) for this purpose. (by Petition)

Stan Brinker made the motion to accept the article as printed, seconded by William Minot. Abby Brinker described the poor condition of the Station; needing overhead doors, new foundation, OSHA requirements, insulation and more space. Stan Brinker added additional comments as far as the needs of the Fire Station. Gary Peters wondered what good \$10,000 was if we did not have anything specific to spend it on. Abby Brinker explained it was a good beginning and that it was better than trying to raise it all in one year. Ernest Roy moved the question, seconded by Alden Minot. Motion carried and the ayes prevailed.

#### ARTICLE 9:

To see if the voters of Bath will vote to raise and appropriate the sum of \$8,200 for the purchase of a second sander for the Highway Department. (by Petition)

William Minot made the motion to accept the article as printed, seconded by Alden Minot. There was discussion pro and con in that the Road Agent felt it would provide better service but Paul Lafond on behalf of the Budget Committee felt that it was not a necessity. William Minot amended that motion so that the money would be taken out of the Capital Reserve Fund. Pat Glowa asked how much was in the Capital Reserve fund for the Road Equipment, and was told there was \$33,000. Ernest Roy made a motion to have paper ballot vote, which was seconded.

Total Votes Cast 98

Yes 53

No 45

Ayes declared and the motion carried.

#### ARTICLE 10:

To see if the Town will vote to raise and appropriate the sum of \$500 for the Bath Conservation Commission. (by Petition)

William Minot made the motion to accept the Article as printed, seconded by Tom Lenkowski. Velma Ide explained that the Bath Conservation Commission was a program to protect and preserve the natural features and practice conservation. Sandra Fitterer made the motion to move the question, seconded and ayes prevailed.

## ARTICLE 11:

To see if the Town will vote to instruct the Town's Representative to the General Court to take all necessary measures to insure that no low level radioactive waste from Seabrook Nuclear Plant shall be stored or disposed of within the Town of Bath NH unless and until the proposed site of proposed storage or disposal has been approved by the voters of the town at the annual Town Meeting by written ballot. (by Petition)

Dianne Rappa made the motion to accept the article as printed, seconded by Lee LePouttree. Much discussion and information was presented by Sandra Fitterer on the dangers and costs of these sites in our state. Tom Sawyer made the motion to move the question and seconded by Ernie Roy. Motion carried and ayes prevailed.

## ARTICLE 12:

To transact any other business that may legally come before this meeting.

The Moderator read a letter from the Woodsville Fourth of July Committee, pertaining to the 1987 Bicentennial year of the signing of the United States Constitution. Asking for support in celebrating this Fourth of July. No action taken.

William Minot made the motion, and it was seconded to authorize the Selectmen to accept, authorize and expend such Federal-State or other Governmental unit or private source of funding which becomes available during the year in accordance with RSA 311:95B.

Motion was made to close the meeting. So declared at 9:45 P.M.

## **TOWN OF BATH TOWN MEETING WARRANT**

To the Inhabitants of the Town of Bath qualified to vote on Town affairs. You are notified to meet at the Vestry of the Congregational Church in Bath on Tuesday, March 8, 1988 at seven o'clock in the evening to act upon the following subjects:

**ARTICLE 1.** To choose a Moderator for two years, a Town Clerk-Tax Collector, a Treasurer, an Auditor for one year, one Selectman for three years, two Library Trustees for three years, one Trustee of Trust Funds for three years, a Supervisor of the Checklist for six years and other necessary officers for the ensuing year.

**ARTICLE 2.** To hear the reports of officers and agents heretofore chosen and to pass any vote relating thereto.

**ARTICLE 3.** To see how much money the Town will vote to raise and appropriate for Town Officers' salaries and expenses; for repairs; maintenance and construction of highways and bridges; for the support of the poor; Town Library; for old age assistance; for the protection of the public and all other necessary Town Charges and expenses for the ensuing year.

**ARTICLE 4.** To see if the Town will vote to authorize the Selectmen to sell real estate acquired by the Town through Tax Collector's Deeds, by public auction or by advertised sealed bid or by such other methods the Selectmen may deem just and proper.

**ARTICLE 5.** To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

**ARTICLE 6.** To see if the Town will vote to authorize for, accept, and expend such Federal, State or other Governmental unit or private source of funding which becomes available during the year in accordance with RSA 31:95B.

**ARTICLE 7.** To see if the Town will vote to raise and appropriate the sum of \$277.78 (plus interest) for the Capital Reserve Fund for the acquisition of Road Maintenance Equipment and authorize the withdrawal of this sum for this purpose from the Federal Revenue Sharing Fund.

**ARTICLE 8.** To see if the Town will vote to raise and appropriate the sum of \$7,500 for the capital reserve fund, for the acquisition of the new road maintenance equipment as authorized in Chapter 35 of the New Hampshire Revised Statutes Annotated.

**ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of \$10,000 for the Bath Fire Department Capital Reserve Fund for the future renovation or replacement of the Bath Fire Station.

**ARTICLE 10.** To see if the Town will raise and appropriate the sum of \$55,000 for the renovation and extraordinary repair of the Swiftwater Bridge and to authorize the Selectmen to borrow \$55,000 under the Municipal Finance Act and to accept and expend any donations or other funds available for the project.

**ARTICLE 11.** To see if the Town will vote to establish a Conservation Commission Capital Reserve Fund by RSA 36-A:5 and to raise and appropriate \$750.00 to said fund.

**ARTICLE 12.** To see if the Town will authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the Conservation Fund for the purposes of contributing to the local matching portion required for acquiring conservation land or interest in the land and other costs associated therewith for permanent conservation use under State and Federal land conservation programs and authorize the Selectmen to apply for and accept the State or Federal matching funds for the purposes of acquisition of the fee or lesser interest in conservation land. Said appropriated or donated funds and State matching funds may be expended by majority vote of the conservation commission.

**ARTICLE 13.** To see if the Town will vote to raise and appropriate \$5,000 for the installation of a dry hydrant in the Village of Bath and any improvements necessary to its operations by the Bath Volunteer Fire Department.

**ARTICLE 14.** To see if the voters of Bath will raise and appropriate the sum of \$10,250 for the purchase of a replacement water tank for the 1W1 Tanker for the Bath Volunteer Fire Department.

**ARTICLE 15.** "Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes."

**ARTICLE 16.** To see if the Town will vote to authorize the Planning Board, in accordance with RSA 674:23, to impose a one (1) year moratorium on any subdivisions in the Town of Bath effective upon an affirmative vote (by Ballot).

**ARTICLE 17.** To see if the Town will vote to install a sprinkler system in the Bath Bridge (\$10,000). Funds to come from the remainder of the Contingency Fund from the Bridge Bond and the balance to be raised by the Town.

**ARTICLE 18.** To transact any other business that may legally come before this meeting.

Robert Callender  
George Karner  
Dianne Rappa  
Selectmen of Bath, NH

## SELECTMEN'S REPORT

It has been a very busy year with several projects being investigated and several coming to near completion.

Concern over the unsafe condition of the Swiftwater Covered Bridge came up after the state inspection recommended we close the bridge, as the downstream chord and upstream arch were inadequate due to cracking and rotten wood respectively. The 6-ton load limit was lowered to 3-ton with the enforcement of "Passenger Cars Only" in lieu of researching estimates and aid for temporary or long term repair to be addressed at the annual Town Meeting in March.

In accordance with the Federal Clean Water Act re: septic pollution, letters were sent as Phase II after the High Street compliance, to Rt. 112 and Swiftwater residents with Rt. 135 residents to be completed as required during the summer of 1988.

Due to state demands the Village Water System needed a new source and storage facility implemented as soon as possible. With research and a meeting of the water users, grant monies and other sources of financing are being applied for to install a new spring site with more than adequate storage facilities being installed by June 1988. As of January 1, 1987 a capital reserve fund was established funded by the water users to maintain the water system.

In September we revived the Conservation Commission by swearing in three new members under the chairmanship of Richard Dickenson. As positions on the various boards became vacant new appointments were made. Consult the list of Town Officials for the individuals who have so kindly filled these positions giving generously of their time and knowledge.

After many years of negotiations with the B & M Railroad, settlement of the suit was made with the B & M agreeing to pay \$45,000 over a period of seven months. In 1987 we received the first of two payments of \$6,000 with four additional payments of \$6,000 and one for \$3,000 due in 1988.

In the continuing effort to maintain our public buildings, we contracted for repairs of the Town Hall slate roof and repaired and painted the highway garage roof. The first stage of the smoke/fire alarm system has been installed in the Town Hall.

The restoration of the Bath Covered Bridge neared completion and was enthusiastically watched over by individuals near and far.

Other concerns have been addressed with meetings and plans including: town wide garbage removal and possible recycling, a feasibility survey for a community Development Housing Block Grant, current use assessment updating, new building permits and inspector's responsibilities, incorporating the newly adopted Master Plan into the Town's future and working with the Planning Board in implementing new land use regulations.

The Nelson Chamberlin family has generously donated funds to have the soldiers' monument on the Common cleaned in memory of Nelson.

The faithful and dedicated services of Lawrence Woods and his family in performing janitorial services in the Town Hall were appreciated. Merrill Sawyer has accepted the position of janitor of the Town Hall.

Board of Selectmen

## BUDGET OF THE TOWN OF BATH - REVENUE

Sources of Revenue	Estimated 1987	Actual 1987	Estimated 1988
<b>Taxes:</b>			
Resident Taxes	\$ 5,000.00	\$ 4,560.00	\$ 5,000.00
Yield Taxes	11,000.00	23,577.00	15,000.00
Interest & Penalties on Taxes	2,500.00	1,931.00	2,500.00
Land Use Change Tax	-0-	1,490.00	1,000.00
<b>Intergovernmental Revenues-State:</b>			
Shared Revenue-Block Grant	30,000.00	29,447.00	30,000.00
Highway Block Grant	52,856.00	52,856.00	58,270.00
Railroad Tax	125.00	-0-	-0-
Reimb.a/c St-Fed. Forest Land	-0-	924.00	-0-
Woodsville Dam	1,000.00	1,000.00	500.00
<b>Licenses and Permits:</b>			
Motor Vehicle Permit Fees	40,000.00	58,138.00	55,000.00
Dog Licenses	500.00	475.00	500.00
Business Licenses, Permits & Filing Fees	125.00	196.00	125.00
<b>Charges for Services:</b>			
Income from Departments	2,800.00	2,481.00	2,500.00
Rent of Town Property	2,800.00	3,175.00	3,000.00
<b>Miscellaneous Revenues:</b>			
Interest of Deposits	4,000.00	3,717.00	4,000.00
Sale of Town Property	400.00	796.00	400.00
<b>Other Financing Sources:</b>			
Proceeds of Bonds & Long-Term Notes	8,000.00	9,870.00	1,000.00
Income from Water & Sewer Departments	1,200.00	1,762.00	1,300.00
Withdrawal from General Fund Trust	-0-	2,005.00	2,000.00
Revenue Sharing Fund	-0-	3,500.00	280.00
Hydro Power	-0-	214.00	200.00
B & M RR Damage	-0-	12,000.00	33,000.00
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$162,306.00</b>	<b>\$214,114.00</b>	<b>\$215,575.00</b>

## BUDGET OF THE TOWN OF BATH - EXPENDITURES

Purpose of Appropriations	Estimated 1987	Actual 1987	Estimated 1988
<b>General Government:</b>			
Town Officers' Salary	\$ 14,500.00	\$ 12,209.00	\$ 14,500.00
Town Officers' Expenses	8,000.00	8,579.00	9,000.00
Election & Registration Exps.	500.00	84.00	2,000.00
Cemeteries	4,000.00	4,200.00	4,500.00
General Government Buildings	7,500.00	8,884.00	9,000.00
Reappraisal of Property	4,500.00	3,750.00	4,500.00
Planning & Zoning	1,000.00	1,461.00	1,000.00
Legal Expenses	2,500.00	2,684.00	2,500.00
Advertising & Regional Assoc.	1,112.00	400.00	1,150.00
<b>Public Safety:</b>			
Police Department	500.00	498.00	2,400.00
Fire Department	13,500.00	15,064.00	18,481.00
Civil Defense	50.00	-0-	50.00
Building Inspection	100.00	-0-	100.00
<b>Highways, Streets &amp; Bridges:</b>			
Town Maintenance	115,000.00	106,075.00	115,000.00
Gen. Highway Dept. Expenses	4,000.00	3,545.00	4,000.00
Street Lighting	3,500.00	3,239.00	3,500.00
<b>Sanitation:</b>			
Garbage Removal	4,417.00	4,048.00	5,600.00
<b>Health:</b>			
Health Department	3,672.00	3,672.00	3,084.00
Hospitals & Ambulances	-0-	-0-	-0-
Animal Control	100.00	-0-	100.00
<b>Welfare:</b>			
General Assistance	3,000.00	2,060.00	3,000.00
<b>Culture and Recreation:</b>			
Library	5,500.00	5,452.00	5,500.00
Parks and Recreation	300.00	524.00	550.00
Patriotic Purposes	200.00	238.00	250.00
Conservation Commission	500.00	45.00	-0-
<b>Debt Service:</b>			
Principal of Long-Term			
Bonds & Notes	15,000.00	15,524.00	15,000.00



Interest Expense-Long-Term			
Bonds & Notes	23,005.00	23,005.00	18,977.00
Interest Expense-Tax			
Anticipation Notes	3,000.00	4,032.00	3,000.00
Capital Outlay:			
Highway Sander	8,200.00	7,592.00	-0-
Operating Transfers Out:			
Federal Revenue Sharing	3,500.00	3,500.00	-0-
Cap. Reserve Hwy. Maintenance			
Equipment	7,500.00	7,500.00	7,500.00
BFD Building	10,000.00	10,000.00	10,000.00
Miscellaneous:			
Municipal Water Department	1,000.00	593.00	1,000.00
FICA, Retirement & Pension			
Contributions	4,100.00	3,704.00	4,100.00
Insurance	16,000.00	26,717.00	27,000.00
Unemployment Compensation	<u>700.00</u>	<u>336.00</u>	<u>500.00</u>
TOTAL APPROPRIATIONS	\$289,956.00	\$289,214.00	\$296,842.00

Less: Amount of Estimated Revenues,		
Exclusive of Taxes		\$215,575.00
Amount of Taxes to be Raised		
(Exclusive of School and County Taxes)		\$ 81,267.00

## SCHEDULE OF TOWN PROPERTY

Town Hall, Lands and Buildings	\$174,550.00
Furniture and Equipment	15,000.00
Libraries, Furniture and Equipment	10,000.00
Fire Department, Lands and Buildings	20,350.00
Equipment	100,000.00
Highway Department, Lands and Buildings	44,000.00
Equipment	145,000.00
Tools and Supplies	2,500.00
Parks, Commons and Playground	8,350.00
Schools, Lands and Buildings, Equipment	160,000.00
Paradie Land	<u>41,300.00</u>
TOTAL	\$721,050.00

## 1987 SUMMARY OF INVENTORY

Land	\$ 7,592,060.00
Buildings	12,455,250.00
Public Water Utility	8,000.00
Public Utilities	641,700.00
Less Exempt	<u>-41,950.00</u>
	\$20,655,060.00
Bath School District	\$19,083,460.00
Woodsville School District	1,496,800.00
Landaff School District	<u>74,800.00</u>
	\$20,655,060.00

## TAX RATE

Town	\$ 3.04
County	1.66
School	<u>15.22</u>
	\$19.92

# BALANCE SHEET

## ASSETS

### Cash:

In Hands of Treasurer	\$158,283.96
Revenue Sharing	277.78

### Capital Reserve Funds:

Highway Equipment	\$ 49,694.63	
BFD Building Fund	<u>10,143.61</u>	59,838.24

### Unredeemed Taxes:

Levy 1986	33,875.05	
Levy 1985	30,030.25	
Previous Years	<u>31,622.87</u>	95,528.17

### Uncollected Taxes:

Levy of 1987		
Residents	780.00	
Property	76,793.44	
Yield and Current Use	<u>5,076.96</u>	<u>82,650.40</u>

TOTAL ASSETS	\$396,578.55
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## LIABILITIES

### Accounts Owed by Town:

Unexpended Revenue Sharing	\$ 277.78	
School District	359,644.85	
Accounts Due 1987	<u>2,346.93</u>	\$362,269.56

Highway Capital Reserve	49,694.63
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BFD Building Fund	<u>10,143.61</u>
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TOTAL LIABILITIES	\$422,107.80
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Current Deficit	<u>-25,529.25</u>
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GRAND TOTAL	\$396,578.55
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# COMPARATIVE STATEMENT OF APPROPRIATIONS and

	Appropriations	Receipts
Town Officers' Salaries	\$ 14,500.00	\$
Town Officers' Expenses	8,000.00	
Elections and Registration	500.00	
Town Hall	7,500.00	3,175.00
Police	500.00	
Fire Department	13,500.00	1,065.00
Insurance	16,000.00	1,035.00
Health and Hospitals	3,672.00	
Rubbish Removal	4,417.00	
Highway Maintenance	115,000.00	
Street Lights	3,500.00	
Highway Garage	4,000.00	
Library	5,500.00	
General Assistance	3,000.00	
Memorial Day	200.00	
Recreation	300.00	
Water	1,000.00	1,714.00
Cemeteries	4,000.00	2,091.00
Animal Control	100.00	
Legal	2,500.00	
Regional Associations	1,112.00	
FICA	4,100.00	
Civil Defense	50.00	
Interest	26,005.00	13,587.00
Reappraisal of Property	4,500.00	
Planning Board	1,000.00	200.00
Building Inspector	100.00	
Capital Reserve Fund	21,000.00	
NHMUCF	700.00	323.00
Principal of Long-Term Bonds/Notes	15,000.00	
Conservation Commission	500.00	
New Equipment	8,200.00	
Bridge Revenue	-0-	221.00
B & M RR Damage	-0-	12,000.00
TOTALS	\$289,956.00	\$ 35,411.00

# EXPENDITURES, Fiscal Year Ended December 31, 1987

Total	Expenditures	Unexpended Balances	Overdrafts
\$ 14,500.00	\$ 12,209.00	\$ 2,291.00	\$
8,000.00	8,579.00		579.00
500.00	84.00	416.00	
10,675.00	4,200.00	6,475.00	
500.00	500.00		
14,565.00	13,500.00	1,065.00	
17,035.00	26,717.00		9,682.00
3,672.00	3,672.00		
4,417.00	4,048.00	369.00	
115,000.00	106,075.00	8,925.00	
3,500.00	3,239.00	261.00	
4,000.00	4,000.00		
5,500.00	5,452.00	48.00	
3,000.00	2,060.00	940.00	
200.00	238.00		38.00
300.00	524.00		224.00
2,714.00	593.00	2,121.00	
6,091.00	4,200.00	1,891.00	
100.00	-0-	100.00	
2,500.00	2,684.00		184.00
1,112.00	400.00	712.00	
4,100.00	3,704.00	396.00	
50.00	-0-	50.00	
39,592.00	6,337.00	33,255.00	
4,500.00	3,750.00	750.00	
1,200.00	1,461.00		261.00
100.00	-0-	100.00	
21,000.00	21,000.00		
1,023.00	336.00	687.00	
15,000.00	15,524.00		524.00
500.00	45.00	455.00	
8,200.00	7,592.00	608.00	
221.00	-0-	221.00	
12,000.00	-0-	12,000.00	
\$325,367.00	\$262,723.00	\$74,136.00	\$11,492.00

## AUDITOR'S REPORT

Anyone wishing to read the Auditor's Report, it will be on file in the Selectmen's Office.

Selectmen, Town of Bath

## TOWN CLERK'S REPORT

For the Year Ending December 31, 1987

Automobile Permits	1045	\$58,138.00
Dog Licenses	93	427.50
Dog Penalties		48.00
Sale of Town Histories		120.00
Marriage Licenses	6	120.00
Copy Machine		17.00
Insufficient Check Charge		<u>16.00</u>
		\$58,886.50

### Paid to Treasurer:

Automobile Permits	\$58,138.00
Dog Licenses	427.50
Dog Penalties	48.00
Marriage Licenses	120.00
Copy Machine	17.00
Insufficient Check Charge	16.00
Sale of Town Histories	<u>120.00</u>
	\$58,886.50

Beverly Woods, Town Clerk

# TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1987

## DEBITS

		Levies Of:		
		1987	1986	Prior
Uncollected Taxes - Beginning of Fiscal Year:				
Property Taxes	\$		\$ 50,467.35	\$
Resident Taxes			330.00	20.00
Yield Taxes			10,293.38	
Taxes Committed To Collector:				
Property Taxes		383,505.87		240.77 *
Resident Taxes		4,690.00		
Land Use Change Taxes		1,490.00		
Yield Taxes		17,073.45		198.06
Tax Lien		270.05		
Added Taxes:				
Property Taxes		1,263.91		
Resident Taxes		490.00		
Insufficient Check Charge		8.00		
Interest Collected on Delinquent Property Taxes:				
		128.54	1,967.20	80.54 *
Penalties Collected on Resident Taxes:				
		<u>10.00</u>	<u>33.00</u>	<u>2.00</u>
TOTAL DEBITS		\$408,929.82	\$ 63,090.93	\$ 541.37

## CREDITS

Remittances To Treasurer During Fiscal Year:				
Property Taxes	\$305,451.49	\$ 50,467.35	\$	240.77 *
Resident Taxes	4,210.00	330.00		20.00
Yield Taxes	13,486.49	9,892.63		198.06
Int. Collected During Year	128.54	1,967.20		80.54
Penalties on Resident Taxes	10.00	33.00		2.00
Insufficient Check Charge	8.00			
Tax Lien	270.05			
Abatements Made During Year:				
Property Taxes	2,524.85			
Resident Taxes	190.00			
Uncollected Taxes - End of Fiscal Year:				
(As Per Collector's List)				
Property Taxes	76,793.44			
Resident Taxes	780.00			
Land Use Change Tax	1,490.00			
Yield Tax	<u>3,586.96</u>	<u>400.75</u>		
TOTAL CREDITS	\$408,929.82	\$ 63,090.93	\$	541.37

\* Town Clerk Error



# SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1987

## DEBITS

	Levies Of:		
	1986	1985	Prior
*Balance of Unredeemed Taxes- Beginning Fiscal Year	\$	\$27,336.31	\$25,148.54
**Taxes Sold To Town During Current Fiscal Year	33,313.54		
Interest Collected After Sale	531.76	2,658.94	6,441.08
Redemption Costs	<u>29.75</u>	<u>35.00</u>	<u>33.25</u>
TOTAL DEBITS	\$33,875.05	\$30,030.25	\$31,622.87

## CREDITS

Remittances to Treasurer During Year Redemptions	\$14,308.11	\$14,314.16	\$14,735.80
Interest & Costs After Sale	561.51	2,693.94	6,474.33
Deeded To Town During Year		113.34	197.58
Unredeemed Taxes - End of Fiscal Year	<u>19,005.43</u>	<u>12,908.81</u>	<u>10,215.16</u>
TOTAL CREDITS	\$33,875.05	\$30,030.25	\$31,622.87

\*These sums represent the total amount of Unredeemed Taxes, as of January 1, 19\_\_ (July 1, 19\_\_) from Tax Sales held in Previous Fiscal Years.

\*\*Amount of Tax Sale(s) sold to town held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

# TREASURER'S REPORT

## RECEIPTS

Cash on hand January 1, 1987		\$193,840.02
Received from Beverly Woods, Tax Collector:		
Property Tax, 1987	\$307,364.61	
Property Tax, 1986	50,467.35	
Property Tax, 1985	240.77	
Property Tax Interest	1,920.67	
Property Tax, Costs & Fees	92.20	
Yield Tax	23,577.18	
Yield Tax Interest	223.20	
Yield Tax, Costs & Fees	18.55	
Resident Tax, 1987	4,210.00	
Resident Tax, 1986	330.00	
Resident Tax, Previous Years	20.00	
Resident Tax Penalties	45.00	
Redemptions	43,327.03	
Redemption Interest of Sale	9,721.64	
Register of Deeds	99.75	
Tax Sale, Property	29,980.13	
Tax Sale, Costs & Fees	863.10	
Tax Sale, Interest	2,470.31	
Tax Lien, 1987	270.05	
Insufficient funds check charge	8.00	
Overpayment	9.00	475,258.54
Received from Beverly Woods, Town Clerk:		
Auto Permits	58,138.00	
Dog Licenses	427.50	
Dog License Penalties	48.00	
Marriage Licenses	120.00	
Sale of Town Histories	120.00	
Use of Copier	15.00	
Sale of Sub-Division Regulations	2.00	
Insufficient Funds Check Charge	16.00	58,886.50
Received from State Treasurer:		
Highway Block Grant Aid	51,352.24	
Supplemental Highway Block Grant Aid	1,504.34	
Revenue Sharing Distribution	29,447.11	
Refund: Medical Assistance-Nellie Smith	2,918.41	
Refund: Forest Fire	752.82	
Refund: Overpayment, OASDI Fund	723.53	
Refund: OOA Recovery	322.50	
Fire Warden's Services, (State Share)	82.05	
Federal Forest Lands	45.81	

National Forest Reserve	<u>45.26</u>	87,194.07
Miscellaneous:		
Covered Bridge Fund	186,700.00	
Indian Head Bank North, Note	125,000.00	
Indian Head Bank North, Interest	3,717.55	
Post Office Rent	2,925.00	
Income-Trust Funds, Cemeteries	1,966.33	
Income-Trust Funds, Bridge	39.65	
Yield Tax Escrow Acct., Interest	1,645.72	
Woodsville Water & Light		
Dam Agreement	1,000.00	
Refund: Insurance premium overpayment	735.00	
Water Rents	513.00	
Refund: Insurance premium	300.00	
Sale of Town Property, Dearth Lot	350.00	
N.H. Munic. Unempl. Comp. Dividend	323.00	
Refund: Cent. Vt. Publ Serv. Fire	229.85	
Hydro Power Assessment, (McHugh)	214.08	
Refund: Laurence Gardner Overpayment	200.00	
Sale of Old Bridge Planks	182.00	
Insurance Settlement	174.76	
Settlements, Haverhill Dist. Court	168.00	
Cemetery Lot	125.00	
Electricity for Truck Heat	89.60	
Pistol Permits	76.00	
Hall Rent, Pine Grove Grange	175.00	
Hall Rent, Other	75.00	
Commission on Pay Phone	71.10	
Sale of Town Histories	50.00	
Refund: Equity Publishing Co.	50.00	
Refund: US Treasury	31.75	
Refund: Ossipee Mt. Electronics	24.00	
Current Use Applications	9.00	
Use of Copier	68.70	
Sale of Master Plan	50.00	
Sale of Checklists	35.00	
Sale of Sub-division Regulations	14.00	
Revenue Sharing Fund	<u>3,500.00</u>	<u>330,828.09</u>
Total Receipts		\$1,146,007.22

#### PAYMENTS

Selectmen's Orders Paid	\$987,403.26	
Overdraft Charges	<u>320.00</u>	
		\$987,723.26
Balance on hand January 1, 1988		<u>158,283.96</u>
		\$1,146,007.22

## SUMMARY OF PAYMENTS

### Current Maintenance Expenses:

#### General Government:

Town Officers' Salaries	\$ 12,209.87
Town Officers' Expenses	8,579.49
Elections & Registration	84.00
Conservation Commission	45.00
Town Hall Maintenance	8,884.83
Reappraisal of Property	<u>3,750.00</u>

Total General Government Expenses	\$ 33,553.19
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#### Protection of Persons and Property:

Police Department	498.75
Fire Department	15,064.68
Insurance	26,717.40
Planning Board	<u>1,461.95</u>

Total Protection of Persons & Property	43,742.78
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#### Health and Sanitation:

Health Dept. incl. Hospital & Ambulance	3,672.00
Town Dump & Garbage Removal	<u>4,048.88</u>

Total Health & Sanitation	7,720.88
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#### Highway and Bridges:

Maintenance and Salaries	106,075.42
General Highway - Garage	3,545.94
Street Lighting	<u>3,239.68</u>

Total Highway and Bridges	112,861.04
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Libraries:	5,452.62
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#### Public Welfare:

General Assistance	2,060.52
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Patriotic Purposes:	238.00
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Recreation & Parks:	524.35
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#### Public Service:

Water	593.18
Cemeteries	<u>4,200.00</u>

Total Public Services	4,793.18
Social Security:	3,704.24
Unclassified:	
Legal	2,684.35
Advertising and Regional Association	400.00
Taxes Bought by Town	33,313.54
Discounts & Abatements	1,169.31
Unemployment Comp.	<u>336.69</u>
Total Unclassified	37,903.89
Interest:	27,038.53
New Construction & Improvement:	
Highways and Bridges	186,700.00
Land, Buildings & Equipment:	
New Highway Equipment	7,592.15
Indebtedness Payments:	
Temporary Loans	125,000.00
Capital Reserve	<u>21,000.00</u>
Total Indebtedness Payments	146,000.00
Bonds	15,524.00
Payments to Other Governmental Divisions:	
County	35,182.00
School	<u>317,494.38</u>
Total Payments To Governmental Divisions	<u>352,676.38</u>
GRAND TOTAL	\$988,085.75

## DETAILED STATEMENT OF PAYMENTS

### 1. TOWN OFFICERS' SALARIES

Marjorie E. Cowles	\$ 6,023.39	
Indian Head Bank (FICA & WH)	1,537.55	
Beverly Woods	2,634.79	
Floyd Chase, Auditor	250.00	
Dianne Rappa	232.12	
George Karner	464.25	
Robert Callender	464.25	
Nelson Chamberlin	232.12	
Alden Minot	278.55	
Thomas Rappa	92.85	\$ 12,209.87

### 2. TOWN OFFICERS' EXPENSES

Loring, Short & Harmon	261.41	
N.E. Telephone	630.04	
N.H. Town Clerks' Association	12.00	
AT&T	27.00	
Tuck Press	63.00	
Postmaster	387.00	
Carol A. Elliott	256.98	
Marjorie Cowles	32.29	
Harrison Publishing	1,470.00	
Homestead Press	53.75	
Lyndonville Office	558.78	
Wheeler & Clark	28.16	
Littleton Office Equipment	79.13	
NH MA	34.00	
Grafton Co. Probate	9.00	
Real Data	15.00	
Treasurer State of NH	102.87	
Friendly Computer Shop	291.45	
Beverly Woods	50.00	
NH Tax Collector's Association	15.00	
George N. Karner	789.98	
Robert S. Callender	700.00	
F.D. Chase, Jr.	274.00	
Equity Publishing	385.75	
United Postal Service	120.90	
North Country Council	1,032.00	
Dianne Rappa	350.00	
Nelson Chamberlin	350.00	
Alden Minot	200.00	8,579.49

### 3. ELECTIONS AND REGISTRATION

Tuck Press	63.00	
Marjorie Burt	7.00	
Jean Chamberlin	7.00	
Velma Ide	7.00	84.00

#### 4. CONSERVATION COMMISSION

Hal Burgess	45.00	45.00
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#### 5. TOWN HALL

Walter E. Jock Oil	2,008.29	
CVEC	1,285.66	
Central Paper Products	96.19	
West Bath Construction	142.00	
ET & HK Ide	54.54	
Virginia Woods	324.98	
Royal Electric	53.48	
Indian Head Bank	25.03	
Scrugg Hardware	20.95	
E.E. Bigelow Electricians	1,084.00	
Doran Roofing	3,764.00	
Bath Variety Store	11.73	
George N. Karner	13.98	8,884.83

#### 6. UNEMPLOYMENT COMPENSATION

NHMUFC	336.69	336.69
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#### 7. POLICE DEPARTMENT

Arthur Joy, Jr.	376.76	
Charles Nelson	19.50	
Indian Head Bank	24.99	
Grafton Sheriffs' Department	40.00	
Norman Demers	37.50	498.75

#### 8. FIRE DEPARTMENT

Northern Auto Supply	320.94
CVEC	295.55
Ossipee Mt. Electronics	88.37
Dud's Inc.	876.58
Walter E. Jock Oil	1,191.82
NE Telephone	329.05
Grafton Co. Sheriff's Department	172.00
AT&T	27.00
Town of Haverhill	913.54
Bath Variety Store	5.76
Motorola Inc.	356.00
Stan Brinker	168.60
Abby Brinker	40.75
George Woods	85.35
Cindy Woods	63.25
Albert Lamarre	9.00
Treasurer State of NH	61.60
Ron Gerrish	54.88
Gary Youngman	23.44
Jim Hann	17.58
Toby Sperry	14.65
Jeff Michelsen	41.16

Bill Ash	18.91	
Brett Southland	35.16	
Clinton Ash	19.32	
Pat Dodge	16.56	
Raymond Woods	14.65	
Bixby Auto	183.60	
Twin State Mutual Aid	449.99	
Dingee Machine	4,500.00	
Town of Landaff	38.72	
Reed Supply	54.93	
LJM Service	352.00	
Oakes Brothers	98.71	
Bath Fire Department	229.85	
Town of Lisbon	532.47	
Jesseman's Garage	<u>3,362.94</u>	15,064.68

#### 9. PLANNING BOARD

Tuck Press	268.00	
Lawrence F. Gardner, Atty.	858.00	
KopyKing	<u>335.95</u>	1,461.95

#### 10. REAPPRAISAL

Malcolm Call	3,750.00	3,750.00
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#### 11. INSURANCE

Spear Merrill Agency	19,957.80	
The Travelers Insurance	2,689.60	
H.J. Graham Agency	411.00	
Illinois National Insurance	<u>3,659.00</u>	26,717.40

#### 12. HEALTH & HOSPITALS

Littleton Hospital	200.00	
Cottage Ambulance	952.00	
North Country Home Health	1,520.00	
Cottage Hospital	<u>1,000.00</u>	3,672.00

#### 13. DUMP

Leete-Powers Landfill	4,048.88	4,048.88
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#### 14. HIGHWAY, WINTER

Northern Auto Supply	353.15	
Scruggs Hardware	80.68	
NH M Health Trust	1,819.38	
Walter E. Jock Oil	2,944.46	
Royal Electric	27.65	
Oxygen & Welding	169.00	
Share Coop	429.76	
International Salt	1,149.94	
Bill Cook Enterprises	69.15	
Penn Hampshire Lub.	180.88	
NE Equipment Co.	<u>4,093.85</u>	



A.D. Sanel	227.05	
Ernest Laundre	788.12	
Alexander Welding	425.37	
Central Paper Products	28.32	
Jesseman's Garage	336.80	
Precision Lub.	376.15	
RAK Industries	357.70	
Arthur S. Minot	120.00	
Lawson Products	260.57	
Interstate Equipment	398.30	
Wilson Tire	400.00	
Donbeck	29.00	
Partstown	169.42	
Southern Repair	42.37	
Agway, Inc.	101.94	
Geritty Building	148.41	
Bixby Auto Repair	35.95	
H.O. Taylor	208.02	
Arthur Whitcomb Co.	664.98	
Atlantic	93.42	
ET & HK Ide.	18.50	
Bond Auto	127.86	
L. Wm. Presby	858.00	
Tuck Press	33.00	
UNH	15.00	
George N. Karner	46.55	
Silas Locke	176.00	
Fadden Auto	25.30	
Tate Enterprise	401.00	
Kar Products	64.48	
William Minot	300.00	
Tyler Bros. Excavating	140.00	
Brown Concrete	12.68	
Dud's Inc.	50.00	
Covered Bridge Fund	182.00	
Northeast Glass	102.67	
M&M Equipment	<u>2,800.00</u>	21,882.83

#### 15. HIGHWAY, SUMMER

Rick Hatch	900.00
Country Gas	11.93
Tyler Bros.	3,334.10
Brick Store	5.95
A.D. Sanel	2.16
NH Mun. Health	3,032.64
Walter E. Jock	3,815.87
Bixby Auto Repair	336.45
Jesseman's Garage	1,898.75
Northern Auto	134.47
Blaktop Inc.	7,569.80

NE Equipment Co.	3,645.82	
Lawson Inc.	348.29	
Gerrity Building	74.76	
Treasurer State of NH	175.60	
Michael Longchamps	30.00	
H O Taylor Chev.	2,006.46	
Tate Enterprise	819.79	
Partstown	90.68	
Ernest Laundre	642.75	
L. Wm. Presby	2,009.00	
Morrill Construction	4,296.00	
Kelton Motors	3.97	
Bill Cook Enterprises	41.77	
Deb's Wheel & Deal	16.00	
Penn Hampshire Lub.	85.15	
Miller Welding	135.50	
Et & HK Ide	75.00	
Northeast Glass	178.22	
Tuck Press	33.00	
Wilson Tire	786.96	
Precision Lub.	176.23	
Alexander Welding	869.00	
A. Whitcomb Inc.	7,831.01	
Scruggs Hardware	110.80	
Conn. Valley Carpentry	300.00	
Kar Products	66.27	45,890.15

#### 16. HIGHWAY, SALARIES

William Minot	2,174.47	
James Frost	10,648.98	
John Lees	9,621.45	
Charles V. Cushing	155.13	
NH Municipal Health Trust	468.95	
Indian Head Bank (FICA & WH)	7,156.78	
Charles W. Cushing	4,755.51	
Robert S. Callender	1,933.70	
Howard Patoine	1,387.47	38,302.44

#### 17. STREET LIGHTS

Woodsville Water & Light Co.	688.62	
CVEC	2,551.06	3,239.68

#### 18. HIGHWAY GARAGE

Burt's Rubbish	60.00	
Walter E. Jock Oil	1,767.49	
CVEC	791.88	
Royal Electric	69.52	
St. Johnsbury Overhead Door	117.80	
Quality Roofing	728.00	
Bath Variety	11.25	3,545.94

19. LIBRARY		
Edna Stein	2,094.71	
Elizabeth Peters	454.05	
Indian Head Bank	403.86	
Linda Michelsen, Treas.	<u>2,500.00</u>	5,452.62
20. GENERAL ASSISTANCE		
Perry Oil Co.	141.18	
Brick Store	37.66	
N. Brinker Fund	50.00	
CVEC	306.68	
William Englert	262.48	
Outreach	300.00	
Indian Head Bank	12.52	
Charles W. Cushing	500.00	
Grafton Co. Seniors	200.00	
Community Action Program	<u>250.00</u>	2,060.52
21. PATRIOTIC		
American Legion	238.00	238.00
22. RECREATION & PARKS		
E.E. Bigelow Electricians	135.00	
Royal Electric	130.92	
Edward Cowles	24.93	
Tuck Press	33.00	
Burt's Rubbish	152.50	
Michael Woods	<u>48.00</u>	524.35
23. WATER		
Woodsville Water & Light Co.	192.00	
Treasurer State of NH EPA	336.00	
Northeast Rural Water	25.00	
William Englert	6.88	
Boudreault Plumbing	<u>33.30</u>	593.18
24. CEMETERIES		
Michael Woolson	4,200.00	4,200.00
25. LEGAL		
Andrew Magrauth	30.00	
Law Office of Lawrence Gardner	<u>2,654.35</u>	2,684.35
26. REGIONAL ASSOCIATIONS		
NHMA	400.00	400.00
27. ABATEMENTS		
American Metal & Iron	1,119.31	
Ralph Olson	<u>50.00</u>	1,169.31

28. TAXES BOUGHT BY TOWN		
Town of Bath	33,313.54	33,313.54
29. SOCIAL SECURITY		
Indian Head Bank, North	3,704.24	3,704.24
30. INTEREST		
Conn. National Bank	23,005.55	
Indian Head Bank	<u>4,032.98</u>	27,038.53
31. HIGHWAY BRIDGE CONSTRUCTION		
Arnold M. Graton	186,700.00	186,700.00
32. HIGHWAY, NEW EQUIPMENT		
Hill-Martin Corp.	7,592.15	7,592.15
33. TEMPORARY LOANS		
Indian Head Bank	125,000.00	125,000.00
34. CAPITAL RESERVE		
Trustees of Trust Funds	21,000.00	21,000.00
35. BONDS		
Conn. National Bank	15,000.00	
Indian Head Bank	<u>524.00</u>	15,524.00
36. COUNTY TAXES		
Grafton County Commissioners	35,182.00	35,182.00
37. SCHOOL		
June Wyman, Treasurer	317,494.38	<u>317,494.38</u>
GRAND TOTAL		\$988,085.75

## REVENUE SHARING FUNDS

Balance on hand January 1, 1987	\$ 3,575.99
Less transfer to Highway Capital Reserve	-3,500.00
Woodsville Guaranty Savings Bank, Interest	<u>201.79</u>
Balance on hand January 1, 1988	\$ 277.78

## YIELD TAX ESCROW ACCOUNT

Balance on hand January 1, 1987	\$ 10,095.17
Indian Head Bank, Interest	<u>50.56</u>
Total Amount Available	\$ 10,145.73
Less Tax Amount Paid to Tax Collector	-8,263.53
Interest Transferred to General Fund	-1,645.72
Overpayment Refunded to T. Ward	<u>- 16.67</u>
Balance on hand January 1, 1988	\$ 219.81

## COVERED BRIDGE FUND

Balance on hand January 1, 1987	\$257,068.57
Interest During Year	9,870.85
Income from Wells River Bank, Savings Account	504.94
Income from Donations	165.04
B&M RR, Damage Settlement, (Partial)	<u>12,000.00</u>
Total Amount Available	\$279,609.40
Paid to Arnold Graton	186,700.00
Federal Tax Withheld	<u>1,542.20</u>
Balance on hand January 1, 1988	\$ 91,367.20

## VILLAGE WATER ACCOUNT

Water Rents Collected During Year	\$ 1,201.00
Indian Head Bank, Interest	<u>24.89</u>
Balance on hand January 1, 1988	\$ 1,225.89

Respectfully submitted,

Alden W. Minot, Treasurer

## BATH PUBLIC LIBRARY

### Receipts:

Appropriations	\$ 5,500.00
Grants	231.29
Donations	<u>450.00</u>

TOTAL RECEIPTS \$ 6,181.29

### Disbursements:

Librarians' Salaries	\$ 2,745.00
Books	1,619.18
Newspapers & Magazines	223.58
Postage & Supplies	237.42
Programs	229.65
Librarian Training Courses	433.90
Miscellaneous	25.00
Improvements & Repairs (in progress)	<u>                    </u>

TOTAL DISBURSEMENTS \$ 5,513.73

Accounts Payable \$ 112.08  
Balance on Hand December 31, 1987 \$ 1,319.67

### Savings Accounts:

Fund Raiser & Contributions \$ 1,117.90  
Savings \$ 2,577.92

Louise Roy  
Treasurer

## LIBRARIAN'S REPORT

### BOOK STOCK

Number of bound volumes .....	12,380
Number of volumes added by purchase .....	202
Number of volumes added by gift .....	16
Number of volumes discarded .....	0
Number of magazines & newspapers .....	15
Number of gift magazines .....	7

### CIRCULATION

Volumes of adult fiction loaned .....	960
Volumes of junior fiction loaned .....	1,229
Volumes of adult non-fiction loaned .....	344
Volumes of junior non-fiction loaned .....	528
Adult magazines loaned .....	315
Junior magazines loaned .....	22
Records loaned .....	3

This past spring the librarian attended a course held at the Twin Mountain division of the State Library. This particular course concerned the weeding of books from the current collection. Weeding is necessary in order to make room for the new volumes accumulated. It is the intention of the librarian to start the procedure of weeding as soon as possible. The result will be a book sale held in the summer.

A big thank you to the mothers who contributed their time to the story hours held at the library this summer. They were well attended and the children enjoyed them very much. The "Teddy Bear Picnic" was bigger and better than ever this year thanks to Louise Roy who put a lot of pre-planning into the occasion. Make a point to get your child there this summer, and bring a teddy bear, it's fun!

Also a thank you to those who sent us contributions to support our library. They were appreciated.

Sincerely,

Edna R. Stein, Librarian



## HIGHWAY BLOCK GRANT AID

### Bureau of Municipal Highways

Following is a notice showing the amounts of State Highway Block Grant Aid that may be available to your town in 1988.

The January and April payments are set amounts and should not change. The supplemental payment is also set and will be paid in April. This payment is a result of an increase in State gas tax revenues and motor vehicle fees collected in Fiscal Year 1987. The July and October payments are based on estimated revenues and could possibly change.

Chapter 235, of the Revised Statutes Annotated, as amended, provides block grant aid payments for the maintenance, construction and reconstruction of Class IV and V highways.

January Payment .....	\$10,871.98
April Payment .....	10,872.00
April Supplemental Payment .....	1,509.70
July Payment .....	17,508.57
October Payment .....	<u>17,508.57</u>
Total .....	<u><u>\$58,270.82</u></u>

## ROAD AGENT'S REPORT

After acting as advisor to the road crew for several weeks, it was decided by the Board of Selectmen that I should assume the job as temporary road agent. I worked in this capacity from May through September when other arrangements were made.

The following projects were completed:

1. Rebuilding of Goose Lane Road for which approximately 5,000 yards of gravel and 3 culverts were used.
2. Improved intersection at Valley Road and Porter Road by adding gravel and one culvert.
3. Gravelling or patching of town roads according to the need.
4. Sander hanger was built next to the garage to accommodate our second sander.

Robert S. Callender

## ROAD AGENT'S REPORT

This fall we did an extensive brush cutting job on the Goose Lane Road, which was rebuilt this summer. Also we ditched and widened the Pettyboro Road from McHugh's farm to the Lyman townline to enable the meeting of trucks and cars without having to pull over and stop.

I am pleased to say that with the addition of the second sander it has cut the time needed to sand the roads considerably, thus providing you better service.

The Board of Selectmen authorized the purchase of a new snow plow, to replace the twenty year old one. Also thanks to all the owners of rental equipment that provided fast service on short notice. Remember the taxpayers comments help us to serve you better.

John D. Lees

Road Agent (9/6/87-12/31/87)

## POLICE DEPARTMENT

This past year the Police Department has experienced an increase in calls over the past years. Bath, having a part-time department, makes it difficult for people to reach an officer. We are dispatched by the Grafton County Sheriff's dispatch center. Anyone that needs an officer immediately should call the Sheriff's Department.

Due to the requirement to enforce speed regulations, I am requesting a Radar Unit for our Police Department. Some of our roads are being traveled by both motor vehicles and snowmobiles. In order to maintain the authority to grant certain roads for snowmobile use, we are going to have to enforce the special speed limits posted for snowmobile travel on these roads. The radar unit will be suitable for both types of vehicles.

I wish to thank the Departments that have helped us in the past: Sheriff's, State Police, Haverhill and Lisbon. Also thanks to special officers Charles and Karen Nelson for their fine work.

Arthur A. Joy, Jr.  
Chief of Police

## POLICE LOG

Assist other departments .....	3	Intoxicated person .....	1
DWI .....	1	Motor vehicle accidents .....	12
Noise complaint .....	1	Motor vehicle and deer accident .....	3
Medical emergency .....	2	Speeding .....	1
ATV complaint .....	1	Disorderly conduct .....	1
Prowler .....	1	Malicious damage .....	1
Dog complaint .....	13		
Disabled vehicles .....	4		
Domestic complaint .....	2		
Trespass complaint .....	2		

## BATH VOLUNTEER FIRE DEPARTMENT

The Bath Volunteer Fire Department has the distinction of being one of the few remaining unpaid and fully volunteer fire departments in New England. The Department responded to 27 calls in 1987, up from 16 in 1986. Notable among these calls was 16 hours of active involvement at the Pratt's Propane truck rollover during which no fewer than 10 firefighters were present and equipment was continuously operative. There was a forest fire near the center of Town which consumed over 25 acres before it was brought under control.

Key to the success of any fire department is its manpower. To that end the Bath Volunteer Fire Department has added 5 new members to its roster. 12 of our present 21 member Department have completed the New Hampshire Certified Fire Fighter Course. This 110 hour course was attended on their own time and at a minimal cost to the Department.

The work planned for the dry hydrant system for the center of Town has not progressed as quickly as had been anticipated for two key reasons. Funds which were designated for this project had to be reallocated when the pump on the Engine failed during extended operation on the Pratt's Propane rollover. Because of the importance of this project, the Department decided to request the New Hampshire Soil Conservation Service to conduct an on site study and review the dry hydrant plans. Their recommendations regarding access to the facility and protection against ice damage is being factored into the plan.

The Department continues to be an active participant in the Twin State Fire Mutual Aid System.

The deteriorated condition of the Fire Station is a constant concern. Although, it is in serious disrepair and is much too small for the fire apparatus, the Department is making every effort to keep it operational for as long as possible to enable the Capital Reserve Fund to grow.

The Department's program of ongoing maintenance of the existing apparatus involved the planned replacement of the motor in one of the Tankers. In 1988, funds are budgeted to replace the water tank on the other Tanker. This new tank will be guaranteed for 10 years and hopefully all three trucks will not require further major repairs for quite a few years.

This year the Bath Volunteer Fire Department raised \$7,700.15 through Fund Raisers: the Turkey Supper, the Fire Warden's Supper, a Chicken Barbecue, Donations from Town Organizations, the Pine Grove Grange, the Ladies Fire Auxiliary, and from private citizens for brush burning and chimney cleaning. We were also fortunate to receive a \$600.00 grant from the State of New Hampshire this year for new radios. The Ladies Auxiliary was generous enough to provide us with the matching funds. We are extremely grateful for the support and generosity of the people of Bath.

Due to the unforeseen expenditures and emergencies, we over ran our budget from the Town and were forced to use these funds to maintain our Department.

**Disbursements:**

Building Maintenance and Utilities .....	\$ 439.11
Equipment Maintenance .....	1,265.86
Truck Maintenance .....	778.72
Forest Fires .....	185.97
Post Office .....	5.00
Fund Raising .....	2,057.11

We also used this money as we have in the past: for new personal gear to protect our fire fighters, for Fire Schools and for special services to the Town.

**Disbursements:**

New Equipment .....	\$2,599.36
Fire Schools .....	318.00
Laconia Fire Equipment .....	101.70
(Hydrostating & filling fire extinguishers)	
Tim Vaughan - legal fees .....	80.00
The Nicky Brinker Fund .....	500.00
Christmas Decorations .....	72.00
Town Christmas Party .....	16.23
House Burn at Rev. Sutherland's .....	109.96
(Twin State Training Drill)	
	<hr/>
	\$8,529.02

## **FIRE DEPARTMENT RUNS - 1987**

### **JANUARY**

Chimney and structure fire - Knox residence, Deer Run Acres  
Chimney fire - E. Hjelm residence, Bath Village

### **FEBRUARY**

Log truck rollover - Route 302, Bath

### **MARCH**

Forest fire (+3 rekindles) - Roy property, Bath  
Pratt Propane truck rollover safety coverage - West Bath

### **MAY**

Power line down - West Bath Road, West Bath

### **JUNE**

Power line down - Pettyboro Road, West Bath  
Lightening fire - Henry Lang Road, West Bath  
Chimney fire - C. Gilbert residence, Bath Village  
Furnace misfire - D. Estes residence, Bath Village

### **JULY**

Tractor trailer rollover - Route 302, Bath  
Twin State Mutual Aid - coverage Woodsville station

### **AUGUST**

Chimney fire - K. Nelson residence, Swiftwater  
Barn fire - Monroe  
Car fire - Swiftwater

### **SEPTEMBER**

False Alarm - Woodsville  
False Alarm - Swiftwater Store, Swiftwater

### **NOVEMBER**

Structure fire - Landaff  
Smoke investigation - H. Burt residence, Bath Village  
Chimney fire - W. Scott residence, Bath  
Power line down - E. Hjelm residence, Bath Village

### **DECEMBER**

Chimney fire - P. Aldrich residence, Swiftwater  
Twin State Mutual Aid - coverage Lisbon station  
Brush fire - West Bath

**REPORT OF TOWN FOREST FIRE WARDEN  
AND STATE FOREST RANGER**

Between July 1986 and June 1987, we experienced fewer fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with *your* help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest tax law may be violated, call your Forest Fire Warden, or Concord Forest Protection Headquarters at (603) 271-2217.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

**FOREST FIRE STATISTICS - 1987**

Number of Fires Statewide .....	403
Acres Burned Statewide .....	189
Cost of Suppression .....	\$44,682

**DISTRICT**

Number of Fires .....	15.00
Number of Acres .....	28.25

**TOWN - BATH**

Number of Fires .....	4.0
Number of Acres .....	25.5

John Q. Ricard, Forest Ranger  
Stan Brinker, Forest Fire Warden

## PLANNING BOARD

After a series of false starts and missed deadlines, the Master Plan became a reality in 1987. Copies are available at the Town Office for \$10.00 each. For those who do not wish to purchase a copy there is one available for reading and reference at the Bath Library. Formal presentation to the Town and adoption by the Planning Board took place on August 19, 1987. Mr. Paul LaFond chaired the Public Hearing, explaining to those in attendance the purposes of a Master Plan and the goals set forth therein. The document exists today because of countless hours of dedicated effort by a number of our citizens. We are indebted to those people as well as to all who took the time to reply to the two questionnaires which form the foundation of the Plan.

Since our last report, we have welcomed four new members to the Planning Board. They are Toby Sperry, Philip Wassell, Tom Sawyer and Dianne Rappa as Selectman Representative. Vacancies arose following the resignations of Anthony Bartolini, Roger Fournier, W. Michael Todd and Nelson Chamberlin. Mr. Bartolini held a seat for only a short time when he felt it best to remove himself to avoid any possible conflict of interest. Roger Fournier served the Board competently as secretary and as a member, and contributed much to the work of the Board. Mike Todd, whose tenure was relatively short, was responsible for breathing new life in the Planning Board and moving us off dead center. He contributed many hours and computer know-how to the Board's labors. Both the Subdivision Regulation Revisions and the finalization of the Master Plan moved forward with his efforts. Nelson Chamberlin served continuously on the Planning Board from its inception in 1971 until his resignation in June of 1987. His common sense and practical approach were invaluable to the Board as was his ability to see all sides of a question. He often played the role of "Devil's advocate" to help clarify an issue. He devoted a great deal of time, thought and energy to Bath and he is sadly missed.

Board members continue to attend as many seminars and meetings as possible to keep informed and "on track". For example; in the year just past, representatives were present at the Governor's Conference on Growth, The Law Lecture Series, North Country Council presentations, a UNH Community Planning Course, Trust for New Hampshire Lands and Connecticut River Valley workshops to name a few.

We are having one or two work meetings each month in addition to the regular second Friday meeting. As development pressures increase and subdivision applications multiply, it becomes more and more difficult to find time for actual planning since administering is extremely time consuming. Nevertheless, the Board is working on land use criteria to be presented to the Town for consideration. Specific regulations are required for implementing the recommendations and achieving the goals prescribed by the Master Plan. Suggestions and ideas from townspeople are requested. In a growth cycle there are bound to be "growing pains". Working together, we can make the process as painless as possible.

In September the Selectmen responded to a Planning Board request that the Conservation Commission be reactivated by appointing three new members. We are pleased that the Commission is active and busy. Your attention is called to their report.

Once again, please communicate your ideas and concerns with the Board. Thank you for your continued interest and support.



## CONSERVATION COMMISSION

The Bath Conservation Commission was revived September 1987, when new members Richard Dickenson, Harry Burgess and Harry Woods were sworn into office. The Commission has been meeting regularly the last Tuesday of each month and is slowly becoming familiar with the duties inherent to a Conservation Commission. Among some of the topics of discussion have been the compilation of an inventory of types of land available as possible areas of concern from a conservation viewpoint; such as wetlands, working and nonworking agriculture lands, rivers, brooks, watersheds and historical sites within the Town of Bath. With areas such as these inventoried, the Commission will be able to work together with the Selectmen, Planning Board, and the townspeople to enable growth in the Town of Bath to occur without endangering the environment we must all live in.

## COTTAGE HOSPITAL

Thank you for your generous contribution of \$1,000.00. This sum will be used to purchase a portable ultrasound machine for physical therapy. Use of this equipment will permit a greater range of services during home visits by our physical therapy department.

This year we are asking you for \$200.00 toward the purchase of a sodium and potassium analyzer for the laboratory. We recognize your significant sacrifice on behalf of Cottage Hospital in the past and the much smaller amount that we are requesting this year reflects the resolve of our Trustees not to unduly burden your town with a large request when Revenue Sharing has ceased.

In fiscal year 1987, 26 inpatients and 508 outpatients from Bath were served by Cottage Hospital.

Sincerely,

David J. Moore  
Administrator

## NORTH COUNTRY HOME HEALTH AGENCY, INC.

The North Country Home Health Agency, Inc. is a not-for-profit, New Hampshire licensed Medicare and Medicaid certified Home Health Agency. 1987 saw the Agency observe its' seventeenth year of providing care in Northern Grafton and Southern Coos Counties. Services available are:

Home Visits by Registered Nurses, to make health observations and assessments, change dressings, give injections, draw blood, assist with medications, instruct families in care, make referrals and report findings to the physician. Prearranged weekend/holiday visits are available. in 1987 the R.N.'s made a total of 69 home visits in Bath.

Homemaker/Home Health Aides provide personal care, errands and light homemaking to help individuals remain at home. There were 43 Aide visits in 1987 in Bath.

Therapy services include Physical Therapy, Occupational Therapy and Speech Therapy, by Registered or Certified Therapists or Pathologists. There were 10 Therapy visits in 1987.

Family Assistants provided 3,714.5 hours of direct service in 1987 to 38 families with children at risk for abuse or neglect or already involved in abusive or neglectful situations. The Family Assistants work very closely with Social Workers from the New Hampshire Division for Children and Youth Services to prevent abuse or neglect and reunite families.

A new program in 1987 is Adult-In-Home Day Care, a State of New Hampshire funded program to provide day care at home to elderly or disabled individuals. 797 hours of service were provided February through December, 1987.

Flu immunization, foot care, blood pressure and blood sugar testing clinics are also offered on a regular basis to North Country communities and groups.

The Agency welcomes visits, comments and suggestions from the Communities we serve. We can be reached at 444-5317.

Sincerely,

John E. Bigelow  
President  
Board of Directors

## NORTH COUNTRY COUNCIL ANNUAL REPORT

North Country Council was extremely busy in 1987 as it continued to provide a wide range of assistance to North Country communities.

As a regional non-profit, public agency chartered under NH RSA 36:45, the Council is responsible for assisting its member communities in local town planning, regional planning, economic development and numerous other community services. In addition to the direct assistance the Council provides each member community, it is an advocate for all North Country towns in legislative and funding issues with the state and federal governments.

The North Country is experiencing tremendous growth and development pressures. The Council is dedicated to assisting towns with the impacts associated with these pressures. In order to more efficiently serve its membership, the Council has assigned a staff person to respond to each town's request for assistance. In this way, continuity between the town and the Council is ensured and the overall effectiveness of the Council is increased.

In Bath, the Council assisted the Planning Board in the development of the Master Plan. The Plan was completed and adopted by the Town in the Fall of 1987. In addition to Master Plan work, the Council provided information on solid waste disposal and impact fee systems. NCC developed a housing survey for use in a Community Development Block Feasibility Grant application to be submitted in June, 1988. NCC staff also provided technical assistance to the Selectmen on the possible rehabilitation of the Bath Village Water System. The Council provided tax billing services.

The Council again co-sponsored the Municipal Law Lecture series with the NH Municipal Association. The Law Lecture this year covered local planning board procedures, administration and enforcement of ordinances, growth management and review of recent court cases and state law changes regarding local land use planning.

Overall, the Council's major objective is to work with North Country towns in solving local and regional problems. We rely on and appreciate the involvement of town officials and residents and look forward to assisting your town this coming year.

Jonathan M. Rutstein, Executive Director  
Bonnie Ham, President  
Raymond Burton, Town Representative  
Paul LaFond, Town Representative

## GRAFTON COUNTY COMMISSIONERS' REPORT

Budget for the current fiscal year is \$8,947,343. Town taxes to the County average 6.7% or \$2.21 per \$1,000, of the property owner's tax bill. The major portion of county expenses goes to the operation of the Nursing Home (39.69%) and to human services programs for the elderly, disabled, nursing care and children (26.86%).

Registry of Deeds had gross income of \$3,630,159 in 1987.

Old Age & Disabled grant programs remain fairly constant with the elderly program averaging 100 cases at \$4,800 per month and the disabled averaging 225 cases at \$21,000 per month.

Intermediate Nursing Care caseload increased with SB-1 where the County became responsible for all INC cases and eliminated town liability. INC cases now average 255 at \$110,000 per month, a rapidly increasing cost to the counties with savings to the towns.

Children and Youth Services also became a county liability under Senate Bill 1, with counties reimbursing the State 25% for all child service costs. It is impossible to give accurate figures for child expenses, as they are rapidly increasing monthly. The County has 25% funding liability of child placement costs and we are taking an active interest in the needs of children in Grafton County.

Social Service agencies receive \$247,217 or \$4.03 per capita, to provide much needed services for home health, mental health, developmentally disabled, senior citizens transportation and nutrition and many other valuable programs.

Correctional Facility is increasingly overpopulated, now averaging 58 inmates per day and frequently housing 60+.

Grafton County Nursing Home for intermediate nursing care is licensed for 136 beds and is about 80% reimbursable. FY 87 cost per patient day was \$68.78 with \$58.87 reimbursed by Medicaid.

Grafton County Farm continues to be self-supporting and provides work for inmates as well as offering access for experimental agricultural projects. This is primarily a dairy farm with an average herd of 170, but also grows produce for the nursing home.

Grafton County Commissioners meet weekly on Wednesdays. We encourage public attendance and welcome facility tours.

### GRAFTON COUNTY COMMISSIONERS:

Dorothy Campion-Corcoran, Chairperson

Everett Grass, Clerk

Betty Jo Taffe, Commissioner

**BIRTHS REGISTERED IN THE TOWN OF BATH, NH**  
**for the Year Ending December 31, 1987**

Date and Place of Birth	Name of Child	Sex	Name of Father	Maiden Name of Mother
<hr/>				
1987				
March 24 Haverhill, NH	Kerry Beth Dickenson	F	Richard K. Dickenson	Valerie P. Tate
March 28 Haverhill, NH	Matthew Adam Ingerson	M	James D. Ingerson	Denise L. Hudson
December 29 Littleton, NH	Eric Scott Aldrich	M	David S. Aldrich	Edith N. Corey

**MARRIAGES REGISTERED IN THE TOWN OF BATH, NH**  
**for the Year Ending December 31, 1987**

Date of Marriage	Name and Surname of Groom & Bride	Residence of Each	Name, Residence and Official Station of Persons by Whom Married
February 14	Richard Tyler Debbie Carle	Bath, NH Woodsville, NH	Edward Cravedi Conway, NH Justice of the Peace
May 8	Karl Hollstein Nina Gleason	Piermont, NH Bath, NH	Barbara Davidson North Haverhill, NH Justice of the Peace
July 18	Troy N. Dodge Patricia Sherburne	Woodsville, NH Bath, NH	Rev. James W. Shook Woodsville, NH Religious
September 12	Eric Hjlem Ellen Foster	Bath, NH Bath, NH	Rev. Leo Lefebvre Lisbon, NH Priest
September 26	Bruce Barnum Judy Tumosa	Bath, NH Bath, NH	Barbara Davidson North Haverhill, NH Justice of the Peace
October 3	David Langmaid Marie Mathews	Bath, NH Bath, NH	Barbara Davidson North Haverhill, NH Justice of the Peace
October 10	Harry Burgess Heather Wyman	Bath, NH Bath, NH	Craig Cowing Wells River, VT Pastor
October 24	Mark Riley Patricia Gumlaw	Bath, NH Bath, NH	Barbara Davidson North Haverhill, NH Justice of the Peace

**DEATHS REGISTERED IN THE TOWN OF BATH, NH**  
for the Year Ending December 31, 1987

Date and Place of Death	Name of Deceased	Age	Sex	Name of Father and Maiden Name of Mother
February 9, 1987 Lancaster, NH	Ervin Tewksbury	75	M	Ora A. Tewksbury Winnie Chase
March 6, 1987 Haverhill, NH	Floyd J. LaMott	74	M	George LaMott Georgia Russell
April 27, 1987 St. Johnsbury, VT	William Austin	68	M	Forrest E. Austin Myrtle G. Ingerson
July 23, 1987 Bath, NH	George C. Minot	90	M	Jonas Minot Sybil Buck
August 10, 1987 Bath, NH	Harry C. Poor	71	M	John Callahan Lena Callahan
September 2, 1987 Haverhill, NH	Russell V. Armstrong	75	M	Frank C. Armstrong Margaret McGrath
September 20, 1987 Haverhill, NH	Linda C. Metcalf	42	F	John E. Metcalf Emma Lang
October 28, 1987 Manchester, NH	Gertrude F. Dufresne	84	F	
November 16, 1987 Bath, NH	Nelson H. Chamberlin	57	M	Edwin P. Chamberlin Ethel F. Chamberlin





**ANNUAL REPORT**  
**of the**  
**SCHOOL BOARD**  
**of the**  
**BATH SCHOOL DISTRICT**  
**for the**  
**FISCAL YEAR**  
**July 1, 1986 to June 30, 1987**

BATH SCHOOL DISTRICT

School Board

Patricia Glowa  
Ernest Roy  
Jim Hann

Term Expires 1988  
Term Expires 1990  
Term Expires 1988

Moderator  
Richard Schulenburg

Truant Officer  
Arthur Joy

Clerk  
Phyllis Schoff

Health Officer  
William Englert

Treasurer  
June Wyman

SUPERINTENDENT OF SCHOOLS

Norman H. Mullen - Retired June 30, 1987  
Douglas B. McDonald - Effective July 1, 1987

ASSISTANT SUPERINTENDENTS OF SCHOOLS

Harold J. Haskins  
Keith M. Pfeifer - Effective July 1, 1987

TEACHERS

Donald A. White, Principal, Grades 5-6  
Regina Boucher, Kindergarten  
Marjorie Lane, Grades 1-2  
Donna Trudell, Grades 3-4  
Ann Fabrizio, Special Ed. (1/2 Title I)  
Joanne Owen, Itinerant Art  
Priscilla Ledwith, Itinerant Music  
Michele Demers, Itinerant Physical Ed.

SCHOOL NURSE  
Gayle Wormer

CUSTODIAN  
Peggy Cole

LUNCH PROGRAM  
Irma Clough, Director  
Jody Youngman, Helper

## RESULTS OF THE 1987 BATH WARRANT

The annual meeting of the Bath School District was called to order at 3:00 P.M. on March 11, 1987 by the Moderator Richard Schulenberg. The Warrant was read by him, also the Certificate of Posting. The polls were declared open for the voting for School District Officers, as called for in Articles 1 through 4. The Ballot Clerks were Marjorie Cowles and Frances Wilkins. The polls remained open until 8:05 P.M. at which the Moderator declared that voting would be suspended in order that the balance of the warrant could be acted upon. The remainder of the warrant - Articles 5 through 9 was read by the Moderator and then acted upon separately

### ARTICLE 6:

To see if the voters of the District will require the installation and use of seat belts on all school vehicles in the Bath School District beginning with the 1987-88 school year and to raise and appropriate a sum of money to purchase and install seat belts.

A motion was made by Patricia Glowa and seconded by William Minot that the district require the installation and use of seat belts on all school vehicles in the Bath School District beginning with the 1987-88 school year, and raise and appropriate no more than \$1,500. to purchase and install seat belts.

A motion was made by Velma Ide and seconded by Shirley Peters that the vote be by paper ballot. On voice vote the Ayes carried the motion.

Speakers on the discussion were: Patricia Glowa spoke of the background for the article and the interest shown in it. William Minot quoted bus drivers in Hartland, Vt. who were much in favor of seat belts for school busses. They eliminate the problem of children moving around or small children sliding off the seats. Other speakers were Ernest Roy, Abby Brinker, Thomas Lenkowski, Robert Hatch, Philip Wassell, Sandra Fitterer, Susan Sperry and Donald Kollisch. A motion was made by William Minot and seconded by Abby Brinker that the original motion be acted upon. The voice vote was affirmative. The result of the ballot was: Total votes cast 52 Yes 26 No 26. A second ballot was taken with the following result: Total votes cast 52 Yes 22 No 30. Moderator declared the article defeated.

### ARTICLE 7:

To see if the district will vote to create a Committee of seven members to be chosen by the Moderator, to review the short term and long-term needs of the Bath School District to study the feasibility of returning grades seven and eight to Bath Village School; to prepare a report to be submitted to the school board no later than January 1, 1988; and to raise and appropriate \$5,000. for architects and consultants' fees.

A motion was made by Patricia Glowa and seconded by Thomas Lenkowski that the district create a committee of seven members, to be chosen by the Moderator, to review the short term and long-term needs of the Bath School District, to study the feasibility of returning grades seven and eight to Bath Village School; to submit a report to the school board no later than January 1, 1988; and to raise and appropriate \$5,000. for architects' and consultants' fees.

During discussion Patricia Glowa spoke of the expansion of schools and the increased cost of transportation. The school board wanted recommendations for action in the future, and felt that a committee should be appointed to review the conditions now and for the next few years. William Minot asked if the \$5,000. appropriation asked for in the article was included in the budget, to which Patricia Glowa replied that it was not. Alden Minot recommended that a committee be appointed to study the pros and cons of this article and to report to the school board and then appropriate money. This was made a motion by Thomas Lenkowski and seconded by Velma Ide. The voice vote was declared affirmative.

#### ARTICLE 8:

To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

A motion was made by Patricia Glowa and seconded by William Minot that the District raise and appropriate the sum of \$419,644.85 for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town. Discussion speakers were Patricia Glowa, Cameron Buster, Betty Minot. The voice vote was declared in the affirmative.

#### ARTICLE 9:

To transact any other business that may legally come before said meeting.

Patricia Glowa spoke of the coming retirement of Superintendent Mullen. She extended the congratulations of the school board for his years of work and help, and asked for a round of applause in appreciation.

Velma Ide spoke of pages 34-42, the auditors' reports and wondered if they were necessary. She also spoke of the present method of voting by non-partisan ballot. She suggested to go back to the former way of voting and that an article be placed in next years warrant to this effect.

A standing round of applause was given to Clerk Phyllis Schoff, who has completed 33 years of service as District Clerk.

The motion to adjourn was made by Philip Wassell and seconded by William Minot. The voice vote was declared affirmative. Adjourned at 9:35 P.M.

The polls were re-opened to allow any who wished to vote. After the polls were declared closed at 9:45 P.M. the ballots were counted. The results follow:

For Moderator:

Richard Schulenberg	53
Thomas Rappa	2
Thomas Lenkowski	2
Ernest Roy	2
Alden Minot	1
Steven Whitney	1

For Treasurer:

June Wyman	49
Alden Minot	7
Thomas Lenkowski	2
George Minot	1
Carol Whitcomb	1
Brenda Minot	1

For School Board Members:

Ernest Roy	55
Brenda Minot	36

FOR School District Clerk:

Phyllis Schoff	19
Beverly Woods	9
Linda Wright	6
Karen Hann	6
Brenda Minot	5
Ellen Kaiser	4
Abby Brinker	2
Susan Rowley	2
Karen Huntington	2
Sherry Lenkowski	1
John Whitney	1
Frances Wilkins	1
Cynthia Lang	1

All elected officers took the oath of office

Phyllis Schoff  
Clerk

BATH SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bath qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall at Bath, New Hampshire on the 10th day of March, 1988, polls to be open for the election of District Officers at 3:00 o'clock in the afternoon, with action on the remaining articles in this warrant to be taken commencing at 8:00 o'clock in the afternoon.

ARTICLE I: To choose, by non-partisan ballot, a Moderator for the ensuing year.

ARTICLE II: To choose, by non-partisan ballot, a School District Clerk for the ensuing year.

ARTICLE III: To choose, by non-partisan ballot, a Treasurer for the ensuing year.

ARTICLE IV: To choose, by non-partisan ballot, one School Board member for a term of three years ending in 1991.

ARTICLE V: To choose, by non-partisan ballot, one School Board member for term of one year ending in 1989.

ARTICLE VI: To see if the Bath School District will vote to raise and appropriate the sum of \$850,000.00 for the purpose of construction additions and making renovations to the Bath Village School, situated on real estate owned by the District and, further for the purpose of completing site development, paying architectural and other fees, for the purchase of new equipment and furnishings, and for any other items incidental to or necessary for said construction and renovations;  
and that said appropriation be raised by the issuance and sale of bonds or notes on the credit of the Bath School District in accordance with the provisions of RSA Chapter 33, as amended;  
and that the school board be authorized to invest said monies and to use the interest earned thereon for said project, and to authorize the school board to obtain state and any other aid which may be or become available;  
and to authorize the Bath School Board to determine the time and place of payments of principle and interest, the rate of interest, the provision for the sale of notes and/or bonds and all other matters in connection therewith;  
or to take any other action relative thereto.

ARTICLE VII: To hear reports of the School Board, Superintendent, Committees, or Officers chosen, and pass any vote relating thereto.

ARTICLE VIII: To see if the District will raise and appropriate the sum of \$4,000. to conduct an inspection for friable and non-friable asbestos and to develop a management plan in

accord with the Asbestos Hazard Emergency Act of 1986 and the regulations of The Environmental Protection Agency.

ARTICLE IX: To see if the voters of the District will require the installation and use of seat belts on all school vehicles in the Bath School District beginning with the 1988-89 school year, and to raise and appropriate a sum of money to purchase and install seatbelts. (By petition)

ARTICLE X: To see if the District will vote to authorize the School Board to make application for, to receive and accept on behalf of the School District such advances, grants-in-aid, or any other funds for educational purposes as may now or hereafter be available or forthcoming from the United States Government, the State of New Hampshire, or any of its municipalities, or any other state or federal agency and to expend the same in accordance with RSA 198:20-b (Supp.).

ARTICLE XI: To see if the District will vote to authorize the application of any unanticipated income to expenses.

ARTICLE XII: To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

ARTICLE XIII: To transact any other business that may legally come before said meeting.

Given under our hands at said Bath this 23 day of February, 1988.

Patricia Glowa

Ernest Roy

Jim Hann

School Board of Bath

A True Copy of Warrant--Attest:

Patricia Glowa

Ernest Roy

Jim Hann

School Board of Bath

BATH SCHOOL DISTRICT  
Budget Breakdown  
1988-89

	Budgeted 1987-88	Requested 1988-89	+ or -
1100 Regular Education	304,742.09	344,120.00	39,377.91
1200 Special Education	7,083.23	26,164.00	19,080.77
1270 Gifted & Talented		762.00	762.00
1300 Vocational Education	3,200.00	8,908.00	5,708.00
1400 Co-Curricular Activities	125.00	125.00	-0-
2130 Health Services	3,435.00	3,695.00	260.00
2213 Instructional Staff Training	300.00	750.00	450.00
2222 School Library Services	1,961.77	1,677.00	-284.77
2223 Audio-Visual Services	700.00	700.00	-0-
2311 School Board Services	4,734.00	5,657.00	923.00
2312 Clerk of the Board Services	100.00	100.00	-0-
2313 Board Treasurer's Services	700.00	809.00	109.00
2314 District Meeting Expenses	355.00	400.00	45.00
2315 Legal Services	2,000.00	2,000.00	-0-
2317 Audit Services	1,000.00	1,500.00	500.00
2321 Supervision Services	17,702.63	21,199.00	3,496.37
2390 Other Support Services	500.00	3,500.00	3,000.00
2410 Office of the Principal Services	1,190.00	1,360.00	170.00
2490 Other Support Services	200.00	455.00	255.00
2520 Fiscal Services	1,157.33	1,785.00	627.67
2542 Operation & Maintenance of Building	16,692.00	23,748.00	7,056.00
2552 Pupil Transportation - To & From School	31,356.80	37,500.00	6,143.20
2554 Field Trip Services	500.00	800.00	300.00
2560 Food Services	16,310.00	15,658.00	-652.00
2645 Staff Health Services	100.00	100.00	-0-
4600 Building Improvements	8,500.00	8,500.00	-0-
Deficit Appropriation	-0-	-0-	-0-
	424,644.85	511,972.00	87,327.15



BATH SCHOOL DISTRICT  
Budget Breakdown  
1988-89

	Budgeted 1987-88	Requested 1988-89	+ or -
1000 INSTRUCTION			
1100 Regular Education			
110 Salaries:			
120 Substitutes	86,500.00	117,500.00	31,000.00
211 Health Insurance	375.00	375.00	-0-
214 Workmen's Compensation	5,742.00	4,965.00	-777.00
222 Teacher's Retirement	865.00	1,175.00	310.00
224 Legislative Annuities	666.00	1,175.00	509.00
230 F.I.C.A.	150.00	150.00	-0-
260 Unemployment Compensation	6,401.00	8,824.00	2,423.00
390 Itinerant Teachers	350.00	420.00	70.00
440 Repair & Maintenance	11,999.91	17,027.00	5,027.09
561 Tuition In-State	150.00	300.00	150.00
	181,790.00	176,750.00	-5,040.00
610-1 Supplies:			
Kindergarten	367.94	200.00	-167.94
Grade 1 & 2	765.03	310.00	-455.03
Grade 3 & 4	726.11	426.00	-300.11
Grade 5 & 6	1,312.07	589.00	-723.07
Art	517.50	149.00	-368.50
Phys. Ed.	468.51	121.00	-347.51
Music - P. Ledwith	91.02	-0-	-91.02
General Scholars Supplies	-0-	2,974.00	2,974.00
Total 610	4,248.18	4,769.00	520.82

1000. INSTRUCTION

1100 Regular Education

630-1 Books:

Kindergarten

Grade 1 & 2

Grade 3 & 4

Grade 5 & 6

Grade 5 & 6

Music

Art

Total 630

640-1 Periodicals:

Kindergarten

Grade 1 & 2

Grade 3 & 4

Grade 5 & 6

Art

Phys. Ed.

Total 640

741-1 Additional Equipment:

Kindergarten

Grade 1 & 2

Grade 3 & 4

Grade 5 & 6

Art

Phys. Ed.

Music

Computer

Total 741

742-1 Replacement Equipment

Grades 1 & 2

Grades 3 & 4

Grades 5 & 6

Total 742

Budgeted 1987-88	Requested 1988-89	+ or -
958.64	842.00	-116.64
1,048.60	1,387.00	338.40
734.22	497.00	-237.22
671.40	1,267.00	595.60
20.87	98.00	77.13
-0-	196.00	196.00
3,433.73	4,287.00	853.27
Total 630		
31.50	46.00	14.50
72.50	117.00	44.50
73.40	54.00	-19.40
123.80	166.00	42.20
15.00	21.00	6.00
99.00	-0-	-99.00
415.20	404.00	-11.20
Total 640		
224.25	512.00	287.75
46.58	396.00	349.42
23.00	23.00	-0-
-0-	190.00	190.00
45.94	52.00	6.06
-0-	-0-	-0-
-0-	115.00	115.00
339.77	2,914.00	2,914.00
Total 741	4,202.00	3,862.23
-0-	460.00	460.00
-0-	692.00	692.00
-0-	545.00	545.00
-0-	1,697.00	1,697.00
Total 742		

<u>1000 INSTRUCTION</u>		Budgeted	Requested
<u>1100 Regular Education</u>		<u>1987-88</u>	<u>1988-89</u>
<u>752-1</u>	Replacement Furniture:		
	Grade 1 & 2	312.23	-0-
	Grade 3 & 4	329.19	-0-
	Art	<u>674.88</u>	<u>-674.88</u>
			-312.23
			-329.19
			<u>-674.88</u>
			-1,316.30
	Total 752	1,316.30	-0-
<u>890-1</u>	Miscellaneous		
	Grades 1 & 2	-0-	100.00
		<u>-0-</u>	<u>100.00</u>
	Total 890		
			39,377.91
	Total 1100	304,742.09	344,120.00
<u>1200</u>	<u>Special Education</u>		
110	Salaries	-0-	6,266.00
214	Workmen Comp	-0-	63.00
230	FICA	-0-	470.00
260	Unemployment	-0-	70.00
561	Tuition In-State	6,500.00	18,800.00
562	Tuition Out-of-State	-0-	12,300.00
			-13.41
			<u>-13.41</u>
<u>610-1</u>	<u>Supplies:</u>	<u>168.41</u>	<u>155.00</u>
		<u>168.41</u>	<u>155.00</u>
	Total 610		
			-99.82
			<u>-99.82</u>
<u>630-1</u>	<u>Books:</u>	<u>414.82</u>	<u>315.00</u>
		<u>414.82</u>	<u>315.00</u>
	Total 630		

<u>640 - Periodicals:</u>		Budgeted 1987-88	Requested 1988-89
Total 640		<u>-0-</u> <u>-0-</u>	<u>25.00</u> <u>25.00</u>
Total 1200		7,083.23	26,164.00
1270 Gifted & Talented:			
610 Supplies		-0-	284.00
630 Books		-0-	478.00
Total 1270		-0-	<u>762.00</u>
1300 Vocational Education Tuition			
562-3 Tuition		3,200.00	<u>8,908.00</u>
Total 1300		<u>3,200.00</u>	<u>8,908.00</u>
1400 Co-Curricular Activities			
390-1 Other Purchased Activities		125.00	<u>-0-</u>
Total 1400		<u>125.00</u>	<u>-0-</u>
Total 1000		315,150.32	380,079.00
			64,928.68

2000 SUPPORT SERVICES		Budgeted	Requested	+ or -
2130 Health Services		1987-88	1989-89	
110	Salary - Nurse	2,500.00	2,700.00	200.00
230	F.I.C.A.	185.00	203.00	18.00
330	Dental Program	50.00	30.00	-20.00
340	Physicals	500.00	600.00	100.00
610	Supplies:	200.00	162.00	-38.00
	Total 610	200.00	162.00	-38.00
	Total 2130	3,435.00	3,695.00	260.00
2213 Instructional Staff Training				
270	Course Reimbursement	300.00	750.00	450.00
	Total 2213	300.00	750.00	450.00
2222 School Library Services				
610	Supplies:	6.10	23.00	16.90
	Total 610	6.10	23.00	16.90
630	Books:	1,010.67	1,654.00	643.33
	Total 630	1,010.67	1,654.00	643.33
640	Periodicals:			
	Total 640	-0-	-0-	-0-
741	Additional Equipment:	945.00	-0-	-945.00
	Total 741	945.00	-0-	-945.00
	Total 2222	1,961.77	1,677.00	-284.77

		Budgeted 1987-88	Requested 1988-89	+ or -
2000	SUPPORT SERVICES			
2223	Audio-Visual Services			
440	Repairs & Maintenance	350.00	350.00	-0-
453	Film Rentals	350.00	350.00	-0-
	Total 2223	700.00	700.00	-0-
2311	School Board Services			
110	Salaries	450.00	450.00	-0-
230	F. I. C. A.	34.00	34.00	-0-
522	Liability Insurance (E & O)	3,500.00	4,000.00	500.00
532	Postage	100.00	100.00	-0-
610	Supplies:	100.00	100.00	-0-
	Total 610	100.00	100.00	-0-
810	Dues & Fees N.H. School Boards Association	550.00	973.00	423.00
	Total 810	550.00	973.00	423.00
2312	Clerk of the Board Services			
390	Census Taker	4,734.00	5,657.00	923.00
	Total 2312	100.00	100.00	-0-
	Total 2312	100.00	100.00	-0-
2313	Board Treasurer's Services			
110	Salary	425.00	459.00	34.00
523	Fidelity Bond	125.00	200.00	75.00
532	Postage	50.00	50.00	-0-
610	Supplies (Checks/Computer)	100.00	100.00	-0-
	Total 2313	700.00	809.00	109.00

		+ or -	
		Requested 1988-89	Budgeted 1987-88
2000	SUPPORT SERVICES		
2314	District Meeting Expenses		
390	Ballot Clerks Moderator	200.00	191.70
540	Advertising	50.00	46.15
550	Printing	150.00	117.15
	Total 2314	400.00	355.00
2315	Legal Services		
380	Legal Counsel	2,000.00	2,000.00
	Total 2315	2,000.00	2,000.00
2317	Audit Services		
110	Auditor	1,500.00	1,000.00
	Total 2317	1,500.00	1,000.00
2321	Supervision Services		
351	S.A.U. Management Services	21,199.00	17,702.63
	Total 2321	21,199.00	17,702.63
2390	Other Support Services		
359	Special Education Mgt.	3,000.00	500.00
870	Contingency	500.00	500.00
	Total 2390	3,500.00	500.00
2410	Office of the Principal Services		
531	Telephone	600.00	600.00
532	Postage	125.00	125.00
550	Printing (Report Cards)	80.00	80.00
580	Travel	170.00	170.00
610	Supplies (Toner)	240.00	70.00
741	Additional Equipment	145.00	145.00
810	Dues & Fees	170.00	170.00
	Total 2410	1,360.00	1,190.00

	Budgeted 1987-88	Requested 1988-89	+ or -
2000 SUPPORT SERVICES			
2490 Other Support Services			
310 Assemblies	200.00	455.00	255.00
Total 2490	200.00	455.00	255.00
2520 Fiscal Services			
360 Computer Purchased Services	1,157.33	1,785.00	627.67
Total 2520	1,157.33	1,785.00	627.67
2542 Operation & Maintenance of Building			
110 Salary - Custodian	5,000.00	5,400.00	400.00
214 Workmen Compensation		162.00	162.00
230 F.I.C.A.	370.00	406.00	36.00
260 Unemployment Compensation		70.00	70.00
440 Repairs & Maintenance	3,000.00	3,000.00	-0-
451 Rent		6,000.00	6,000.00
521 Insurance	1,322.00	1,400.00	78.00
610 Supplies	1,300.00	1,450.00	150.00
652 Electricity	2,000.00	2,000.00	-0-
653 Oil	3,000.00	3,000.00	-0-
657 Propane Gas	400.00	500.00	100.00
440 Rubbish Removal	300.00	360.00	60.00
Total 2542	16,692.00	23,748.00	7,056.00
2552 Pupil Transportation - To & From School			
513 Contracted Services	31,356.80	37,500.00	6,143.20
Total 2552	31,356.80	37,500.00	6,143.20
2554 Field Trip Services			
5138 Contracted Services	500.00	800.00	300.00
Total 2554	500.00	800.00	300.00



2000 SUPPORT SERVICES		Budgeted	Requested	+ or -
2560	Food Services	1987-88	1988-89	
830	School Lunch Subsidy			
110	Salaries	9,045.00	9,769.00	724.00
120	Substitutes		300.00	300.00
214	Worker's Compensation	91.00	98.00	7.00
230	F.I.C.A.	669.00	734.00	65.00
260	Unemployment Compensation	5.00	89.00	84.00
580	Travel		200.00	200.00
610	Supplies		250.00	250.00
620	Food	4,000.00	4,200.00	200.00
810	Dues		18.00	18.00
830-1	Federal Lunch Subsidy	2,500.00		-2,500.00
	Total 2560	16,310.00	15,658.00	-652.00
2645	Staff Health Services			
340-1	Physicals	100.00	100.00	-0-
	Total 2645	100.00	100.00	-0-
	Total 2000	100,994.53	123,393.00	22,398.47
4600	Building Improvements			
460-1	Construction Services	8,500.00	8,500.00	-0-
	(Resurface-finish project)			
	Total 4600	8,500.00	8,500.00	-0-
	Deficit Appropriation			
	Grand Total	424,644.85	511,972.00	87,327.15

COMPARATIVE BUDGET  
SCHOOL DISTRICT OF BATH

	Adopted Budget 1987-88	Proposed Budget 1988-89
- 770 <u>Unreserved Fund Balance</u>	73,297.00	-0-
1000 <u>Revenue From Local Sources</u>		
1121    Current Appropriation	304,117.00	460,534.00
3000 <u>Revenue From State Sources</u>		
3110    Foundation Aid	45,731.00	51,038.00
4000 <u>Revenue From Federal Sources</u>		
4460    Child Nutrition	<u>400.00</u>	<u>400.00</u>
	423,545.00	511,972.00

BALANCE SHEET  
June 30, 1987

ASSETS

Current Assets

Account No.

General

Food Service

100 Cash	\$ 76,145.49	\$ 2,642.24
140 Intergovernmental Receivables	8,060.35	388.00
180 Prepaid Expenses	<u>87.36</u>	
TOTAL ASSETS	\$ 84,293.20	\$ 3,030.24

LIABILITIES AND FUND EQUITY

Current Liabilities

420 Other Payables	\$ 9,554.45	\$
460 Accrued Expenses	16.07	
470 Payroll Deductions and Withholdings	<u>166.68</u>	
TOTAL LIABILITIES	\$ 9,737.20	

Fund Equity

753 Reserve for Encumbrances	\$ 158.79	
760 Reserve for Special Purposes		\$ 3,030.24
770 Unreserved Fund Balance	<u>74,397.21</u>	
TOTAL FUND EQUITY	\$ 74,556.00	\$ 3,030.24
TOTAL LIABILITIES AND FUND EQUITY	\$ 84,293.20	\$ 3,030.24

STATEMENT OF REVENUES  
For the Fiscal Year Ended June 30, 1987

<u>DESCRIPTION</u>	<u>General</u>	<u>Food Service</u>
<u>Revenue from Local Sources</u>		
<u>Account No. 1000</u>		
1121 Current Appropriation	\$ 422,994.38	\$ 4,500.00
TOTAL TAXES	\$ 422,994.38	\$ 4,500.00
1500 Earnings on Investments	1,695.36	92.02
1600 Food Service		5,718.40
1990 Other Local Revenue	<u>1.00</u>	
TOTAL OTHER REVENUE FROM LOCAL SOURCES	\$ 1,696.36	\$ 5,810.42
TOTAL LOCAL REVENUE	\$ 424,690.74	\$ 10,310.42
<u>Revenue from State Sources</u>		
<u>Unrestricted Grants-In-Aid</u>		
3110 Foundation Aid	\$ 20,962.87	\$
<u>Restricted Grants-In-Aid</u>		
3221 Tuition	2,983.19	
3222 Transportation	935.46	
3270 Child Nutrition	<u></u>	<u>424.00</u>
Total Restricted Grants-In-Aid	\$ 3,918.65	\$ 424.00
3910 Gas Tax Refunds	<u>476.14</u>	
TOTAL REVENUE FROM STATE SOURCES	\$ 25,357.66	\$ 424.00
<u>Revenue from Federal Sources</u>		
<u>Restricted Grants-In-Aid from the Federal Government through the State</u>		
4460 Child Nutrition Programs	\$ <u></u>	\$ 2,265.00
Total Restricted Grants-In-Aid from the Federal Government		\$ 2,265.00
4800 Revenue In Lieu of Taxes	\$ <u>158.79</u>	
TOTAL REVENUE FROM FEDERAL SOURCES	\$ 158.79	\$ 2,265.00
TOTAL REVENUE	\$ 450,207.19	\$ 12,999.42

STATEMENT OF EXPENDITURES  
For the Fiscal Year Ended June 30, 1987  
GENERAL FUND - ELEMENTARY

A/C #	Functions	100 Salaries	200 Employee Benefits	300,400,500 Purchased Services	600 Supplies	700 Property	800 Other	TOTAL
<u>1000 INSTRUCTION</u>								
1100	Regular Education Programs	74,034.76	9,190.89	18,368.56	4,896.43	5,919.14	5.00	112,414.78
1200	Special Education Programs			5,471.30	1,413.69	35.00		6,919.99
<u>2000 SUPPORTING SERVICES</u>								
2120	Guidance			316.48				316.48
2130	Health	1,986.93	208.46	374.00	4.00			2,573.39
2210	Improvement of Instruction		80.00					80.00
2220	Educational Media			462.00	1,291.84	1,480.70		3,234.54
2310	School Board	450.90	3.64	2,228.09	239.27	106.11	163.47	3,191.48
2320	Office of the Superintendent			8,500.68				8,500.68
2330	Special Area Admin.			3,943.58				3,943.58
2400	School Admin.			848.74	190.71	654.00		1,693.45
2520	Fiscal			540.00				540.00
2540	Operation & Maint. & Plant	5,056.00	402.27	3,446.05	5,073.57	1,862.32		15,840.21
2550	Pupil Transportation			15,854.25				15,854.25
2600	Managerial		106.92	44.00				150.92
<hr/>								
TOTAL		\$ 81,528.59	9,992.18	60,397.73	13,109.51	10,057.27	168.47	\$ 175,253.75

STATEMENT OF EXPENDITURES  
For the Fiscal Year Ended June 30, 1987  
GENERAL FUND - JUNIOR HIGH

A/C #	Function	100 Salaries	200 Employee Benefits	300,400,500 Purchased Services	600 Supplies	700 Property	800 Other	TOTAL
1000	INSTRUCTION							
1100	Regular Education Programs			43,025.76				43,025.76
2000	SUPPORTING SERVICES							
2310	School Board							
2320	Office of the Superintendent	108.55	.87	512.67	81.47	25.55	39.34	768.45
2330	Special Area Admin.			2,046.46				2,046.46
2520	Fiscal			949.39				949.39
2550	Pupil Transportation			130.00				130.00
				4,376.75				4,376.75
TOTAL		\$ 108.55	.87	51,041.03	81.47	25.55	39.34	\$ 51,296.81

STATEMENT OF EXPENDITURES  
For the Fiscal Year Ended June 30, 1987  
GENERAL FUND - SENIOR HIGH

A/C #	Function	100 Salaries	200 Employee Benefits	300,400,500 Purchased Services	600 Supplies	700 Property	800 Other	TOTAL
<u>1000 INSTRUCTION</u>								
1100	Regular Education Programs			128,723.22				128,723.22
1300	Vocational Education Programs			5,850.00				5,850.00
<u>2000 SUPPORTING SERVICES</u>								
2310	School Board	275.55	2.22	1,432.28	188.36	64.84	99.88	2,063.13
2320	Office of the Superintendent			5,194.86				5,194.86
2330	Special Area Admin.			2,409.97				2,409.97
2520	Fiscal			330.00				330.00
2550	Pupil Transportation			11,990.32				11,990.32
<hr/>								
	TOTAL	\$ 275.55	2.22	155,930.65	188.36	64.84	99.88	\$ 156,561.50
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STATEMENT OF EXPENDITURES  
For the Fiscal Year Ended June 30, 1987  
GENERAL FUND: DISTRICT WIDE

A/C #	Function	100 Salaries	200 Employee Benefits	300,400,500 Purchased Services	600 Supplies	700 Property	800 Other	TOTAL
		=====	=====	=====	=====	=====	=====	=====
TOTAL GENERAL FUND		\$ 81,912.69	9,995.27	267,369.41	13,379.34	10,147.66	307.69	383,112.06

STATEMENT OF EXPENDITURES  
For the Fiscal Year Ended June 30, 1987  
FOOD SERVICE FUND

A/C #	Function	100 Salaries	200 Employee Benefits	300,400,500 Purchased Services	600 Supplies	700 Property	800 Other	TOTAL
		=====	=====	=====	=====	=====	=====	=====
2000 SUPPORTING SERVICES								
2560 Elementary		8,054.01	590.38	110.50	3,306.37	16.99	18.00	12,096.25
		=====	=====	=====	=====	=====	=====	=====
TOTAL FOOD SERVICE		\$ 8,054.01	590.38	110.50	3,306.37	16.99	18.00	12,096.25



ALL FUNDS: SUPPLEMENTARY EXPENDITURE INFORMATION  
For the Fiscal Year Ended June 30, 1987

Description	Function	Object	Elementary	Junior High	High School	TOTAL
Special Education Services	ALL	ALL	6,919.99			6,919.99
Tuition to LEA's within N.H.	ALL	561	13,464.82	43,025.76	128,723.22	185,213.80
Tuition to LEA's outside N.H.	ALL	562			5,850.00	5,850.00
Additional Equipment	ALL	741	4,011.74	25.55	64.84	4,102.13
Additional Equipment	ALL	751	2,547.43			2,547.43

STATEMENT OF ANALYSIS  
OF CHANGES IN FUND EQUITY  
For the Year Ended June 30, 1987

<u>Description</u>	<u>General</u>	<u>Food Service</u>
Fund Equity, July 1, 1986	\$ 7,460.87	\$ 2,127.07
<u>Additions:</u>		
Revenue	<u>450,207.19</u>	<u>12,999.42</u>
Total Additions	\$ 450,207.19	\$ 12,999.42
<u>Deletions:</u>		
Expenditures	<u>383,112.06</u>	<u>12,096.25</u>
Total Deletions	\$ 383,112.06	\$ 12,096.25
Fund Equity, June 30, 1987	\$ 74,556.00	\$ 3,030.24

ITEMIZATION OF RECEIVABLES: June 30, 1987

Balance Sheet Account No.	Receivable Due From	Revenue Account Credited	Amount
1-140	Haverhill Co-op. S.D.	3221	2,193.75
1-140	Haverhill Co-op. S.D.	1100-561	5,866.60
4-140	State of N.H.	4460	388.00
TOTAL			\$ 8,448.35

ITEMIZATION OF PAYABLES: June 30, 1987

Balance Sheet Account No.	Vendor	Expenditure Account Charged	Amount
1-420	ATD American	1100-741, 1100-751, 2311-741	3,022.40
1-420	Beckley-Cardy	1100-610-740-750	
		2222-741-2542-741	2,189.93
1-420	Arthur Clough	2252-513	688.16
1-420	C.U.E.C.	2542-652	171.00
1-420	Harcourt Brace Jovanovich	2125-360	219.74
1-420	Alfred Lamarre	2542-440	402.80
1-420	Lyndonville Office Equip.	2410-741	459.00
1-420	N.E. School Supply	1100-610	14.25
1-420	N.E. School Supply	1100-741	295.55
1-420	N.C. Computer	1100-610	115.00
1-420	Roy Refrigeration	2542-742	1,514.00
1-420	Scholastic Inc.	1200-610	79.35
1-420	Scholastic Inc.	1100-610	333.27
1-420	Michael Woolson	2543-440	50.00
TOTAL			\$ 9,554.45

ITEMIZATION OF OUTSTANDING ENCUMBRANCES: June 30, 1987

Vendor	Amount
National Forest Reserve Money	158.79
TOTAL	\$ 158.79

REPORT OF SCHOOL DISTRICT TREASURER  
For the Fiscal Year  
July 1, 1986 to June 30, 1987

SUMMARY

Cash on Hand July 1, 1986		\$ 7,354.26
Current Appropriation	\$ 427,494.38	
Revenue from State Sources	23,587.91	
Revenue from Federal Sources	2,411.78	
Received from all Other Sources	<u>20,761.24</u>	
TOTAL RECEIPTS		<u>\$ 474,255.31</u>
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR		<u>\$ 481,609.57</u>
LESS SCHOOL BOARD ORDERS PAID		<u>\$ 402,821.84</u>
BALANCE ON HAND JUNE 30, 1987		<u>\$ 78,787.73</u>

AUGUST 16, 1987

June Wyman  
District Treasurer

DETAILED STATEMENT OF EXPENDITURES 1986-87

Salaries of District Officers

Patricia Glowa, School Board Chairperson	\$ 250.00
Ernest Roy	100.00
Thomas Lenkowski	100.00
June Wyman, Treasurer	<u>385.00</u>
	\$ 835.00

# SCHOOL ADMINISTRATIVE UNIT #23

## REPORT OF SUPERINTENDENT'S AND ASSISTANT SUPERINTENDENTS' SALARIES

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire requires that school district annual reports show the total amount paid to the superintendent and assistant superintendents.

One-half of the School Administrative Unit expense is prorated among the several school districts of the Unit on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30. The Superintendent of S.A.U. #23 during the 1987-88 school year will receive a salary of \$55,000.00 prorated among the several school districts. The Assistant Superintendents will receive salaries of \$44,086.00 and \$43,000.00 prorated among the several school districts.

The table below shows the proration of salaries to each school district:

	SUPERINTENDENT'S SALARY
Bath	\$ 2,464.00
Benton	412.50
Haverhill Cooperative	21,565.50
Lincoln-Woodstock Co-op.	21,681.00
Monroe	4,004.00
Piermont	2,568.50
Warren	2,304.50
	<u>\$55,000.00</u>

	(1) ASSISTANT SUPERINTENDENT'S SALARY	(2) ASSISTANT SUPERINTENDENT'S SALARY
Bath	\$ 1,975.05	\$ 1,926.40
Benton	330.65	322.50
Haverhill Cooperative	17,286.12	16,860.30
Lincoln-Woodstock Co-op.	17,378.70	16,950.60
Monroe	3,209.46	3,130.40
Piermont	2,058.82	2,008.10
Warren	1,847.20	1,801.70
	<u>\$44,086.00</u>	<u>\$43,000.00</u>

## SUPERINTENDENT'S REPORT

To the School Board and voters of the Bath School District, I submit my first annual report.

There are many reasons for a town to maintain quality schools. I believe the most important is to offer our students an education that will prepare them for the future. What children learn in school today must prepare them for what they will face tomorrow. The brunt of that responsibility lies with our teaching staff. It takes dedicated teachers with an eye to the future to accomplish this task. It also takes a community, school board and administration committed to excellence in education.

Ours is a rapidly changing society. If we in public education, are to serve you, the citizens and children of this community, we must try to keep up with a changing world. We must change along with society in order that we may continue to play an important role in the world for which we prepare our children. It is the schools of this nation, in close and vital cooperation with our nation's parents and the community at large, that will assume the job of educating today's children for that world of tomorrow. As your new superintendent I hope that we can work together to prepare our children to face that world armed with the knowledge and the skills they will need.

Our goal is to provide a quality education experience for all our students and I hope that if you have any questions, concerns, problems or suggestions you will not hesitate to contact us.

Respectfully submitted

Douglas B. McDonald  
Superintendent of Schools

# SUPERINTENDENT'S ENROLLMENT REPORT

## 1986-1987

Number of Pupils registered during the year	76
Average Daily Membership	60.9
Percent of Attendance	95.2
Number of Pupils neither absent or tardy	2
Number of children 6-14 not attending any school	4
Pupils whose tuition was paid by the district:	
Elementary, K - 8	21
Secondary, 9 - 12	43

## ENROLLMENT BY GRADES

<u>Grade</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>TOTAL</u>
	13	13	9	11	10	8	7	71

## ROLL OF HONOR FOR PERFECT ATTENDANCE FOR FULL YEAR

Kimberly Fournier, Grade 1

Tara Youngman, Grade 5



REPORT OF SCHOOL NURSE  
SCHOOL YEAR 1986-1987

This was the second successful year for the Bath School physicals which were done by Dr. Donald Kollisch with 55 students, grades 1-6 participating. Routine heights and weights, percentiles, screenings for sugar and protein, and blood pressure were also done.

Vision and hearing screenings on 69 students were accomplished with 6 referrals made for vision follow-up.

There were 23 cases of chicken pox this year.

This was the third year the dental program was offered. The hygienist, Sheila Amidon, under the State Department of Dental Health, cleaned, applied topical fluoride to the teeth and gave instructions on good dental hygiene to 37 children. Once again a special thank-you to the Rotary Club for being the sponsoring organization.

An immunization audit was done and update on health records.

Kindergarten registration with review of immunizations was held in May.

Thank-you to all for their support.

Respectfully submitted,

Gayle Wormer, RN  
School Nurse

## REPORT OF THE ASSISTANT SUPERINTENDENT OF SCHOOLS

I herewith submit my eighteenth annual report to the voters of the Bath School District.

This year health issues are very much the focus of attention for your schools both locally and nationally. The emphasis on this area of our curriculum is threefold. First we are concerned with child abuse, an issue that has been highlighted locally in recent months. In the fall a well attended public meeting was held and an excellent presentation was made by Dr. Anna Salter from Dartmouth which presented information on the frequency of this problem among school aged children and the wealth of instructional materials available. As a result we were able to obtain an excellent program called "Breaking the Silence", which presents the information younger children need to know in an effective and appropriate manner.

A second major area of concern is AIDS education. On December 1, 1987 a public meeting was held and presented by Ms. Laural McKernan, R.N., Dartmouth Medical Center and Tom Mock Instructor of Psychiatry at the Dartmouth Medical School. The presentation was entitled AIDS in New Hampshire, Issues for Parnets. This presentation served as the starting point in our efforts to familiarize our upper grade students (7 through 12) with the few facts that are available about the AIDS virus. We feel that it is critical that children in the fourteen to eighteen year old age group know what the virus is, what it does to people, how it is spread and most of all how to avoid it. Elements of this type of instruction are on going at the present time in most of our schools. The prognosis or a cure for this dreaded disease is not good at the present time but I'm sure you agree that our children should learn about it without delay.

Drug and alcohol education has received strong impetus from the Federal government under the Drug Free Schools and Communities Act of 1986. This program will provide funding of all of our schools in S.A.U. #23 and will cover a period of up to three years. Recipients are required to coordinate their efforts with appropriate state and local drug and alcohol abuse and law enforcement agencies in order to effectively conduct education, intervention and referral for the student population. In anticipation of receiving this funding we will be forming a committee composed of individuals who are parents, teachers, officers of local government, medical professionals, representatives of law enforcement and other groups with interest and expertise in the field of drug education and prevention. Alcohol and drug related problems have been a concern of the schools for a long time. I suspect that our efforts will not result in an immediate and dramatic turn around of events. I am certain however that we will have made a good beginning.

At this point I would like to direct your attention to the warrant article asking for a bond of approximately \$850,000 for renovations and additions to the Bath Village School. These renovations and additions include five new classrooms, space for administrative offices, a nurses station, a library and a gym-cafeteria.

Our need for a new school is evidenced in a number of ways. First of all our enrollments are outgrowing our classroom space. In the last five years our enrollments have increased about 44%. A straight line, no growth, projection shows that we will have nearly 90 students in three years time. If predictions for town growth are only moderately correct that number could be as high as 110 students, far above our rated capacity.

Presently our school is below the minimum standards set by the state in a number of important areas. Space for art and music is marginal, space for guidance and administration are non-existent. The present facilities are so limited as to make it nearly impossible to meet these standards.

Safety is another factor. A recent fire marshall's report indicates extensive alterations in order to meet state fire codes. The same report points out that we are out of compliance because we have first graders participating in our school lunch program which is located below ground level. We must ask ourselves if we can continue to provide for the educational needs of our children under these circumstances.

We should be dismayed when we realize that this year's kindergarten class will graduate high school in the year 2000. That's the 21st century! Lets look to the future. Please give the Bond issue every favorable consideration.

My thanks as always to the School Board, the Staff and the voters of Bath for their continued support.

Respectfully submitted,

Harold J. Haskins  
Assistant Superintendent



**BATH SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
June 30, 1987**

BATH SCHOOL DISTRICT

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JUNE 30, 1987

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*AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

To the Members of the School Board  
Bath School District  
Woodsville, New Hampshire

We have examined the general purpose financial statements of the Bath School District as of and for the year ended June 30, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Bath School District at June 30, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Bath School District. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

December 11, 1987

*Carri Plodzik Sanderson*  
*Professional Association*

EXHIBIT A  
BATH SCHOOL DISTRICT  
Combined Balance Sheet - All Governmental Fund Types  
June 30, 1987

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<u>ASSETS</u>	<u>Governmental Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue (Food Service)</u>	
Cash and Equivalents	\$78,788	\$	\$78,788
<u>Receivables</u>			
Due From Other Governments	9,828	388	10,216
Due From Other Funds		2,642	2,642
Prepaid Expenses	<u>87</u>	<u>          </u>	<u>87</u>
TOTAL ASSETS	<u>\$88,703</u>	<u>\$3,030</u>	<u>\$91,733</u>

LIABILITIES AND FUND EQUITY

<u>Liabilities</u>			
Accounts Payable	\$ 1,665	\$	\$ 1,665
Accrued Payroll and Taxes	183		183
Due To Other Funds	<u>2,642</u>	<u>          </u>	<u>2,642</u>
Total Liabilities	<u>4,490</u>	<u>          </u>	<u>4,490</u>
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	8,491		8,491
<u>Unreserved</u>			
Undesignated	<u>75,722</u>	<u>3,030</u>	<u>78,752</u>
Total Fund Equity	<u>84,213</u>	<u>3,030</u>	<u>87,243</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$88,703</u>	<u>\$3,030</u>	<u>\$91,733</u>



EXHIBIT B  
BATH SCHOOL DISTRICT  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For the Fiscal Year Ended June 30, 1987

	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General</u>	<u>Special Revenue (Food Service)</u>	<u>(Memorandum Only)</u>
<u>Revenues</u>			
School District Assessment	\$427,494	\$	\$427,494
Intergovernmental Revenues	27,285	4,488	31,773
Local Sources	1,696	92	1,788
Lunch and Milk Sales		5,718	5,718
<u>Other Financing Sources</u>			
Operating Transfers In		4,500	4,500
<u>Total Revenues and Other Sources</u>	<u>456,475</u>	<u>14,798</u>	<u>471,273</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	300,601		300,601
<u>Supporting Services</u>			
Pupils	2,890		2,890
Instructional	1,191		1,191
General Administration	21,569		21,569
School Administration	1,234		1,234
Business	47,738		47,738
Food Service		13,895	13,895
<u>Other Uses</u>			
Operating Transfers Out	4,500		4,500
<u>Total Expenditures and Other Uses</u>	<u>379,723</u>	<u>13,895</u>	<u>393,618</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>76,752</u>	<u>903</u>	<u>77,655</u>
<u>Fund Balances - July 1</u>	<u>7,461</u>	<u>2,127</u>	<u>9,588</u>
<u>Fund Balances - June 30</u>	<u>\$ 84,213</u>	<u>\$ 3,030</u>	<u>\$ 87,243</u>

EXHIBIT C  
BATH SCHOOL DISTRICT  
Combined Statement of Revenues and Expenditures and Changes in Fund Balances  
Budget and Special Revenue Fund Types  
For the Fiscal Year Ended June 30, 1987

	General Fund			Special Revenue Funds (Food Service Fund)			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>									
School District Assessment	\$427,494	\$427,494	\$	\$	\$	\$	\$427,494	\$427,494	\$
Intergovernmental Revenues	21,039	27,285	6,246		4,488	4,488	31,773	31,773	10,734
Local Sources		1,696	1,696		92	92	1,788	1,788	1,788
Lunch and Milk Sales				400	5,718	5,318	400	5,718	5,318
<b>Other Financing Sources</b>									
Operating Transfers In				14,629	4,500	( 10,129)	14,629	4,500	( 10,129)
<b>Total Revenues and Other Sources</b>	<b>448,533</b>	<b>456,475</b>	<b>7,942</b>	<b>15,029</b>	<b>14,798</b>	<b>( 231)</b>	<b>463,562</b>	<b>471,273</b>	<b>7,711</b>
<b>Expenditures</b>									
<b>Current</b>									
Instruction	354,310	300,601	53,709				354,310	300,601	53,709
Supporting Services									
Folios	3,055	2,890	165				3,055	2,890	165
Instructional	3,019	1,191	1,828				3,019	1,191	1,828
General Administration	22,802	21,569	1,233				22,802	21,569	1,233
School Administration	1,194	1,234	( 40)				1,194	1,234	( 40)
Food Service	48,884	47,738	1,146				48,884	47,738	1,146
Capital Outlay	3,500		3,500	15,029	13,895	1,134	15,029	13,895	1,134
<b>Other Uses</b>									
Operating Transfers Out	14,629	4,500	10,129				14,629	4,500	10,129
Deficit Appropriation	4,431		4,431				4,431		4,431
<b>Total Expenditures and Other Uses</b>	<b>455,824</b>	<b>379,223</b>	<b>76,101</b>	<b>15,029</b>	<b>13,895</b>	<b>1,134</b>	<b>470,853</b>	<b>393,618</b>	<b>77,235</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>( 7,291)</b>	<b>76,752</b>	<b>84,043</b>				<b>( 7,291)</b>	<b>77,655</b>	<b>84,946</b>
<b>Fund Balances - July 1</b>	<b>7,461</b>	<b>7,461</b>		<b>2,127</b>	<b>2,127</b>		<b>9,588</b>	<b>9,588</b>	
<b>Fund Balances - June 30</b>	<b>\$ 170</b>	<b>\$ 84,213</b>	<b>\$84,043</b>	<b>\$ 2,127</b>	<b>\$ 3,030</b>	<b>\$ 903</b>	<b>\$ 2,297</b>	<b>\$ 87,243</b>	<b>\$84,946</b>

*BATH SCHOOL DISTRICT*

*NOTES TO THE FINANCIAL STATEMENTS*

*JUNE 30, 1987*

*NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

*A. Fund Accounting*

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

*GOVERNMENTAL FUNDS*

*General Fund* - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type is the Food Service Fund.

*B. Account Groups (Fixed Assets)*

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the

BATH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 1987

State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

C. *Basis of Accounting*

The accounts of the General and Special Revenue Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the School District when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due.

D. *Budgetary Accounting*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1986-87, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used	
To Reduce District Assessment	<u>\$7,291</u>

E. *Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30, 1987 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at June 30 is detailed in Exhibit A-2 and totals \$8,491.

F. *Cash and Investments*

At year end, the carrying amount of the District's deposits was \$78,788 and the bank balance was \$81,299. All of the bank balance was covered by Federal depository insurance.

BATH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

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State Statutes authorize the District to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

G. *Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. The School District does not have a specific policy covering accumulated unpaid vacation and sick pay. Procedures related to the payment of vacation and sick pay are left to the discretion of the School Board.

H. *Interfund Transactions*

During the course of normal operations, the School District has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental fund financial statements reflect such transactions as transfers.

I. *Interfund Receivable and Payable Balances*

Individual fund interfund receivable and payable balances at June 30, 1987 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$	\$2,642
<u>Special Revenue Fund</u>		
Food Service Fund	<u>2,642</u>	<u>      </u>
<u>Totals</u>	<u>\$2,642</u>	<u>\$2,642</u>

NOTE 2 - DEFINED BENEFIT PENSION PLAN

Most Bath School District full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended June 30, 1987 was \$81,760; the District's total payroll was \$97,737.

All District full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The

*BATH SCHOOL DISTRICT*

*NOTES TO THE FINANCIAL STATEMENTS*

*JUNE 30, 1987*

system also provides death and disability benefits, which are established by State Statute.

Covered employees are required by State Statute to contribute 4.6% of their salary to the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented .77% for teachers and 1.21% for all other employees. The contribution requirements for the year ended June 30, 1987 were \$4,497, which consisted of \$736 from the School District and \$3,761 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1985 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$465,985,000. The system's net assets available for benefits on that date (valued at market) were \$520,224,785, leaving no unfunded pension benefit obligation. The percentage that the Bath School District has in relation to the entire plan cannot be determined.

## TOWN HOURS

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### TOWN CLERK'S & TAX COLLECTOR'S OFFICE 747-2454

Tuesday .....	8:00 AM - 12:00 AM .....	5:30 PM - 8:30 PM
Thursday .....	.....	5:30 PM - 7:30 PM
1st Saturday of month ...	8:00 AM - 12:00 AM .....	.....

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### SELECTMEN'S OFFICE HOURS 747-2454

Monday .....	.....	12:30 PM - 4:30 PM	7:00 PM - 9:00 PM
Tuesday .....	.....	12:30 PM - 4:30 PM	.....
Wednesday .....	9:00 AM - 12:00 AM	12:30 PM - 4:30 PM	.....
Thursday .....	9:00 AM - 12:00 AM	12:30 PM - 4:30 PM	.....
Friday .....	9:00 AM - 12:00 AM	.....	.....

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### SELECTMEN'S MEETINGS

Every Monday .....	.....	7:00 PM - 9:00 PM
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